

A
COLLECTION
OF ALL THE
STATUTES
Now in Force,
Relating to the
DUTIES OF EXCISE
IN
ENGLAND.



L O N D O N:

Printed by MARK BASKETT, Printer to the King's most Excellent Majesty, and by the Assigns of ROBERT BASKETT; for J. and R. TONSON in the Strand, 1764.

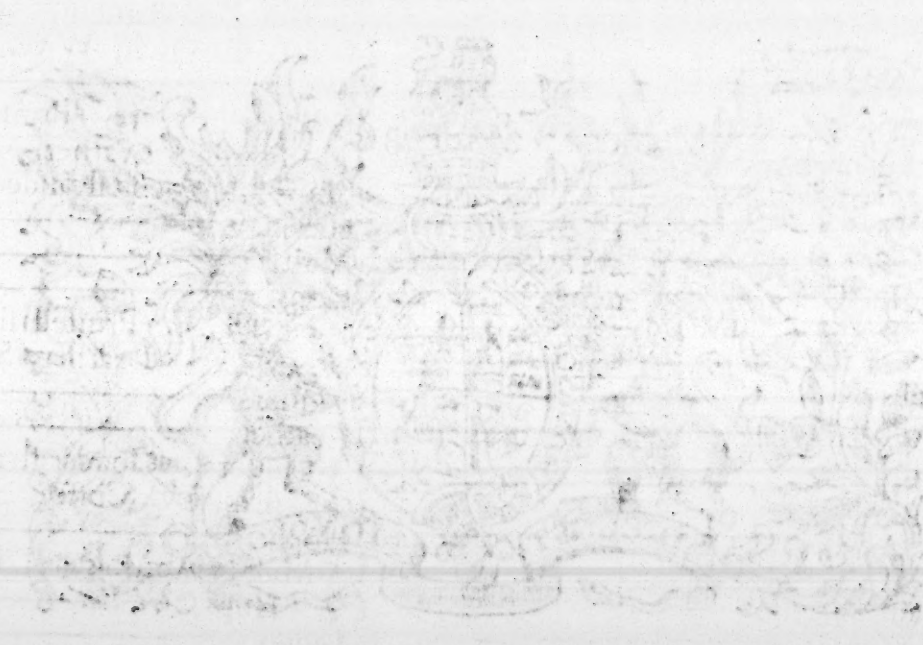
COLLECTION
OF ALL THE
STATUTES

Now in Force

DUTIES EXCISE



ENGLAND



LONDON

Printed by R. Baskett, Printer to the King, at the
Printers, and by the Assigns of R. Baskett, at
the Office in the Strand, 1764.

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Anno primo

JACOBI Regis.

C A P. XXII. *

An Act concerning Tanners, Curriers, Shoemakers, and other Artificers occupying the Cutting of Leather.

WHEREAS the laws and statutes formerly established and made for the true and just tanning, currying, and working of leather, have not taken that good effect which was expected, as well for that divers of the said statutes did not sufficiently provide for the redress of those deceits and abuses which have been, and are commonly practised by the tanners, curriers, and workers of leather, (2) as for that other of the same statutes have been too sharp and rigorous, tying and binding the persons occupying the several misteries or trades aforesaid, to divers inconveniences, and sundry matters and things impossible for them to perform; by reason of which too much strictness and rigour, the same statutes have not been put in execution, but have been in effect wholly dispensed withal: (3) to the intent therefore that a reasonable and indifferent course for the true and well tanning, currying and working of leather, may be from henceforth established and appointed, and yet the persons using and occupying the several crafts and misteries aforesaid, may not be further or more strictly bound, restrained or limited, than the necessary regard of the commonwealth, and general commodity of all sorts of subjects within this realm requireth:

Duty of tanners, curriers, shoemakers, and of others cutting of leather.

II. Be it enacted by the King's most excellent Majesty, the Lords Spiritual and Temporal, and Commons of this present Parliament assembled, and by the authority of the same, that from and after the feast of St. Bartholomew the Apostle next coming, no butcher by himself, or by any other person, shall gash, slaughter or cut any hide of any ox, bull, steer or cow, in slaying thereof, or otherwise, whereby the same shall be impaired or hurt; upon pain of forfeiture for every hide so gashed, slaughtered and cut, twenty pence. (2) And that no butcher shall water any hide, except only in the months of *June, July and August*, nor shall offer or put to sale any hide being putrified or rotten; upon pain of forfeiture for every hide so watered, and for every hide so putrified and rotten, and offered or put to sale, three shillings and four pence.

Penalty for gashing or watering a hide, or selling a rotten hide.

III. And be it further enacted by the authority aforesaid, that no butcher or other person or persons, after the feast of St. Bartholomew next coming, shall kill any calf to sell, being under five weeks old; upon pain to forfeit for every calf so to be killed and sold six shillings and eight pence.

Killing of calves under five weeks old. Rep. by 22 & 23 Car. 2. c. 19. § 13. which is expired.

IV. And be it further enacted by the authority aforesaid, that no person or persons occupying the craft or mystery of a butcher, shall after the feast of St. Bartholomew the Apostle next coming, occupy or use by himself, or any other person or persons, the feat, craft or mystery of a tanner, during the time that he shall use the craft or occupation of a butcher; upon pain of forfeiture of six shillings eight pence for every day that he shall so use the feat, craft or mystery of a tanner.

No butcher shall be a tanner.

V. And be it further enacted by the authority aforesaid, that no person or persons shall from and after the feast of St. Bartholomew next coming, tan

Who may be a tanner.

B

any

* This Act does not properly relate to the Excise; but it is referred to by 9 Ann. cap. 11. and has been printed in former collections of Excise Laws.

L E A T H E R.

any leather, or shall use, take, or have any profit, gain or commodity, of or by the said craft or mystery of tanning of leather; except such person or persons as had a tan-house at the beginning of this present session of Parliament, and did then occupy the mystery of tanning of leather, (2) and except such as have been, or hereafter shall be brought up, instructed or taught as apprentices, or covenant or hired servants for that purpose, by the space of seven years, in the mystery of tanning of leather; (3) and except the wife, and such son or sons of a tanner as hath been brought up, and hath used the mystery of tanning of leather by the space of four years, or the son or daughter of a tanner, or such person who shall marry such wife or daughter, to whom he hath or shall leave a tanhouse and fats; (4) upon pain of forfeiture of all such leather by him or them so tanned, or whereof he or they shall receive any profit or commodity by tanning, or the just value thereof.

No tanner shall be a cutter of leather.

VI. And be it further enacted by the authority aforesaid, that no person or persons using the mystery of tanning of leather by himself, or by any other person or persons, from and after the said feast of St. *Bartholomew*, shall, during the time that he shall use the said mystery, occupy or use the craft or mystery of a shoemaker, currier, butcher, or of any other artificer using or exercising cutting or working of leather; (2) upon pain to forfeit and lose all and every such hide and hides, skin and skins so by them or any of them wrought or tanned, during the time that he shall use the mystery or craft of tanning aforesaid, or the just value thereof.

Who may buy rough hides, or calveskins.

VII. And be it further enacted by the authority aforesaid, that no person or persons after the feast of St. *Bartholomew* next coming, shall bargain, buy, make any contract for, or bespeak any rough hide, or calveskin in the hair, but only such person or persons as by virtue of this act may lawfully use the craft or mystery of tanning of leather, and shall tan the same, or such person or persons which shall tan the same; except salt hides for the necessary use of ships; (2) upon pain to forfeit and lose all and every such hides and skins so bought, or the just value thereof: (3) And that no tanner or other person or persons, shall forestall any hides coming towards any fair or market, nor shall buy any hide any other where than in open fair or market, unless it be of such person or persons as shall kill the same beast whereof the said hide shall be, for the provision of his or their own house or houses; (4) upon pain of forfeiture for every hide so forestalled or bought contrary to the true meaning of this present act, six shillings eight pence.

Forestalling of hides.

Who may buy tanned leather not wrought.

VIII. And be it further enacted by the authority aforesaid, that no person or persons shall or may after the feast of the Nativity of our Lord God next coming, buy, sell, bargain, bespeak, or take promise to have, exchange, or put away any tanned leather, not wrought and converted into made wares, but only such person and persons as will and shall work and convert the same leather into made wares; upon pain of forfeiture of the leather so bought, sold, exchanged, or put away, or the value thereof.

Buying leather at *Leaden-Hall* in London.

IX. Provided always, and be it enacted by the authority aforesaid, that all and every artificer, and other person or persons using to convert tanned leather into made wares, as well strangers born, as others, may lawfully buy all kind of tanned leather, to make or convert the same into made wares, at *Leaden-Hall* in London, upon every *Monday*, the same being first duly searched, sealed and registered, as is hereafter limited.

Sadlers and girdlers may sell their necks, &c.

X. Provided also, that the sadlers and girdlers may sell their necks, shreds of tanned leather red, without incurring any pain of forfeiture for the same.

How hides shall be used in tanning.

XI. And be it further enacted by the authority aforesaid, that after the feast of St. *Bartholomew* next coming, no person or persons whatsoever, which shall after the said feast occupy or use by him or themselves, or by any other person or persons, the craft or mystery of tanning of leather, shall suffer any hide or skin to lie in the limes till the same be over-limed, nor shall put any hides or skins into any tan-fats, before the lime be well and

and perfectly fokened and wrought out of them, and every of them; (2) nor shall use, imploy, occupy, or put by themselves, or by any other person or persons, any thing or stuff in or about the workmanship or tanning of leather, but only ash-bark, oak-bark, tapwort, malt, meal, lime, culver-dung, or hen-dung; (3) nor shall willingly suffer his or their leather to be laid, or to hang, or to lie wet in any frost, until the same be frozen; (4) nor shall dry or parch the said leather with the heat of the fire, or of the summer sun; (5) nor shall tan, or cause to be tanned any hide or skin being putrified or rotten by long lying, either before the putting of it into the limes, or after in the water or liquor, or by any other means; (6) nor suffer the hides for utter sole leather to lie in the woozes any less time than twelve months at the least; (7) nor the hides for upper leathers in the like woozes any less time than nine months at the least; (8) nor shall negligently work the hides in the woozes, but shall renew and make strong their woozes, as often as shall be requisite; (9) nor shall after the said feast of *St. Bartholomew*, put to sale any tanned hide or skin, which shall be after the said feast wrought and tanned in any other sort than by this statute is limited and appointed; (10) upon pain of forfeiture of every ox-hide, bull-hide, steer-hide, cow-hide, or skin tanned or wrought, and offered to be put to sale, contrary to the true meaning of this present act, or the just value thereof.

XII. And forasmuch as much damage hath redounded to the commonwealth, by reason that divers tanners for their private lucre have used to convert to sole-leather such hides as are altogether insufficient for that use; which hides they do raise in the workmanship by divers mixtures, thereby making the same to seem very strong and substantial leather, whereas the same doth in the wearing prove hollow, deceitful, and altogether unprofitable for the commonwealth:

XIII. Be it enacted by the authority aforesaid, that no person or persons using, or which hereafter shall use the craft or mystery of tanning of leather, shall after the feast of *St. Bartholomew* next coming, raise with any mixtures any hide, to be imployed and converted to backs, bend leather, clouting leather, or any other sole leather, except the same hides be for largeness, state and growth, fit and sufficient for that use and purpose; the same to be tried by the triers hereafter in this present act to be appointed; (2) upon pain of forfeiture of all such hides which shall be raised and converted to sole-leather, contrary to the true meaning of this present provision.

XIV. And be it further enacted by the authority aforesaid, that from the feast of *Saint Bartholomew* next coming, no person or persons whatsoever, shall put, or cause to be put to sale, exchange, or otherwise depart with any kind of tanned leather red and unwrought, but in open fair or market in the places therefore commonly accustomed, and therefore prepared; unless the same leather have been before lawfully searched and sealed in some open fair or market, or other place lawfully appointed to and for the searching and sealing of leather; (2) nor shall after the said feast, offer or put to sale any tanned leather red and unwrought, before the same be searched and sealed according to the laws and order of this statute hereafter mentioned; (3) upon pain of forfeiture for every hide or piece of leather so sold, exchanged, or otherwise departed with, contrary to the true meaning of this act, six shillings eight pence, and for every dozen of calves-skins or sheep-skins, three shillings four pence, and the hide or hides, skin or skins, and leather in any otherwise sold, exchanged, or bought, or the value thereof.

XV. And be it further enacted by the authority aforesaid, that if any person or persons using, or which shall use the mystery or faculty of tanning, shall at any time or times hereafter, offer or put to sale any kind of leather which shall be insufficiently, or not thoroughly tanned, or which shall not then have been after the tanning thereof well and thoroughly dried; so that the same by the triers of leather lawfully appointed according to this present act,

Raising of
hides with
mixtures.

Sale of tanned
leather red and
unwrought.

By 4. Ja. 1. c.
6. § 2. Sheep-
skins need not
be sealed.

Leather not
sufficiently
tanned or
dried.

act, for the time being, shall be found to be insufficiently, or not thoroughly tanned, or not thoroughly dried as aforesaid; that then all and every such person and persons so offending, shall forfeit and lose so much of his or their said leather as shall be found insufficiently, and not thoroughly tanned, or not thoroughly dried as aforesaid; that is to say, the whole hide, back or skin, or other piece of leather, if the whole be insufficiently or not thoroughly tanned, or not thoroughly dried; (2) and if the whole hide, back, skin, or other piece of leather be not sufficiently, or not thoroughly tanned, or not thoroughly dried, then only so much of the hide, back, skin, or other piece of leather as shall be insufficiently or not thoroughly tanned, or not thoroughly dried; the same to be cut out by the oversight, discretion and direction of the triers hereafter in this act to be appointed, upon the oaths of the said triers.

Crafty means
to overhasten
the tanning of
leather.

XVI. And whereas divers tanners for greediness of gain, do overmuch hasten the tanning of their leather, and for that purpose do use divers crafty and subtle practices, sometime laying their leather in their fats set in their old tanhills, where it may be tanned in the hot woozes taking unkind heat in the same hill, and sometimes by putting of hot woozes into their tan-fats where the same hides of leather lie, by which and other like fraudulent practices they make their leather to seem both fair and well, and sufficiently tanned, within a very short space:

Leather shall
not take un-
kind heats.

XVII. For reformation whereof, be it enacted by the authority aforesaid, that after the said feast of Saint *Bartholomew* next coming, no person or persons shall set their fats in tanhills, or other places, where the woozes or leather that shall be put to tan in the same, shall or may take any unkind heats, or shall put any leather into any hot or warm woozes, or shall tan any hide, calve-skin or sheep-skin, with any hot or warm woozes whatsoever; (2) upon pain that every person so offending shall forfeit for every such offence ten pounds, and shall also for every such offence stand upon the pillory three several market-days in the market-town next to the place where the said offence shall be committed.

XVIII. And forasmuch as bark is of late become very dear and scarce, which happeneth partly by reason that divers persons do ingross and buy great quantities thereof, and then do sell the same again at excessive and unreasonable prices, and partly by the unseasonable felling of oak out of the barking time:

There shall be
no regrating
or ingrossing
of oaken
bark.

XIX. Be it enacted by the authority aforesaid, that no person or persons shall regrate, ingross, or get into their hands by buying, contracting or promise-taking, any oaken bark, before it be stripped, or after, to the intent to sell the same again; (2) upon pain of forfeiture of all such barks so by him or them regrated, ingrossed or bought, contrary to the true meaning of this present branch, or the full value thereof.

At what time
oaken trees to
be barked shall
be felled.

XX. And be it further enacted by the authority aforesaid, that no person or persons shall from and after the said feast of Saint *Bartholomew* next coming, fell, or cause to be felled any oaken trees meet to be barked, where bark is worth two shillings a cart load, over and above the charges of barking and pilling, (timber to be employed to or for the necessary and needful building and reparations of houses, ships or mills, only excepted) but between the first day of *April*, and the last day of *June*; upon pain of forfeiture of every such oaken tree so felled, or double the value thereof.

When pur-
veyors shall
fell timber.

OBS. since the
taking away
of purveyance
by 12 Car. 2.
c. 24. § 12, 13.

XXI. And for the better preservation of timber, which by the takers of timber is spoiled through the greedy desire of gain of the lops, tops, or barks of timber-trees; be it therefore enacted by the authority aforesaid, that no taker or takers, purveyor or purveyors of timber, or his or their deputy or deputies, shall fell, or cause to be felled for the use of the King's Majesty, his heirs or successors, any oaken timber-tree or trees meet to be barked, but in barking time, (trees to be felled for the needful and necessary building or repairing of any his Majesty's houses or ships only excepted,

(2) or

(2) or shall in any wise take or receive any manner of profit, gain or commodity by any lops, tops, or bark of any trees, to be taken by them, or any of them, (3) or shall in any wise take, carry away, give, sell, or dispose from the owner, any more of any tree to be taken as is aforesaid, than only the timber of the same tree or trees to be used and bestowed, or imployed only in, upon or about the King's Majesty's buildings of ships; (4) upon pain of forfeiture to the party grieved, for every tree, and for the lops, tops, and bark of every tree taken contrary to the meaning of this article, forty shillings; (5) and that it shall be lawful to the party of whom such tree or trees shall be taken, or to any other for and in his name, to take, retain, withhold and keep to himself all the bark, lop, or top of such tree or trees, any commission or other matter whatsoever notwithstanding.

No taking of lops.

XXII. And forasmuch as no leather can be so well tanned, but it may be marred in the currying, be it therefore enacted by the authority aforesaid, that from and after the feast of Saint *Michael* the archangel next coming, no person or persons shall curry any kind of leather in the house of any shopkeeper, or other person, but only in his own house situate in a corporate or market town, (2) nor shall curry any kind of leather, except it be well and perfectly tanned, (3) nor shall after the said feast of Saint *Bartholomew*, curry any hide or skin being not thoroughly dry, after his wet season, in which wet season he shall not use any stale urine, or any other deceitful or subtile mixture, thing, way, or means to corrupt or hurt the same; (4) nor shall curry any leather meet for utter sole leather, with any other stuff than with hard tallow, nor with any less of that than the leather will receive; (5) nor shall curry any kind of leather meet for over-leather, and inner soles, but with good and sufficient stuff being fresh and not salt, and thoroughly liquored till it can receive no more; (6) nor shall burn or scald any hide or leather in the currying; (7) nor shall shave any leather too thin; nor shall gash or hurt any leather in the shaving, or by any other means, (8) but shall work the same sufficiently in all points and respects; upon pain of forfeiture for every such offence or acts done contrary to the true meaning of this article, (other than in gashing or hurting in shaving) six shillings eight pence, and the value of every such skin or hide marred by his evil workmanship; (9) and for every offence to be done against this article in gashing or hurting by shaving, double so much to the party grieved, as the leather shall be impaired thereby, by the judgement of the wardens of the curriers, and the warden of the company whereof the party grieved shall be.

Currying of leather.

Currier's forfeiture for misusing leather.

XXIII. And be it further enacted, that no cordwainer, shoemaker, or other person or persons dwelling or inhabiting within the city of *London* or the liberties of the same, or dwelling within three miles of the said city, and occupying wet curried leather in his art or occupation, shall put, or cause to be put any leather to be curried, but to such person or persons as be, or shall be free of the company of the curriers of the city of *London*; upon pain of forfeiture of all such curried leather, or the value thereof.

Who shall curry leather in or near *London*.

Rep. 12 Geo. 2. c. 25. § 7.

XXIV. And be it further enacted, that no person or persons shall by any means occupy, or put in any made wares within the city of *London*, or three miles of the same city, any curried leather, before the same shall be searched and allowed by the wardens of the curriers of *London*, for the time being, or such persons as they shall thereto assign, and be sealed with a seal therefore to be prepared; (2) upon pain that every shoemaker, and other artificer cutter of leather, offending against this article, shall forfeit for every hide or skin otherwise curried or imployed as is aforesaid, six shillings eight pence, and the value of every such hide or skin.

Curried leather shall be searched and sealed.

Enforced by 13 & 14 Car. 2. c. 7. § 14. but repealed by 12 Geo. 2. c. 25. § 7.

XXV. And be it further enacted, that no person occupying the feat or mystery of a currier, shall use or exercise the feat or mystery of a tanner, cordwainer, shoemaker, butcher, or other artificer using cutting of leather, during the time that he shall so use or occupy the mystery of a currier; (2) upon pain of forfeiture of six shillings and eight pence for every hide or skin that

A currier shall not be tanner, shoemaker, butcher, &c.

that he shall curry, during the time that he shall occupy or use any of the misteries aforesaid, contrary to the meaning of this article.

Within what
time leather
shall be cur-
ried.

XXVI. And further be it enacted, that no currier or curriers shall after the said feast of Saint *Bartholomew*, refuse to curry any leather to him or them for that purpose brought, by any such artificer as is or shall be a cutter of leather, the same artificer or his servant bringing with him or them good and sufficient stuff, as is before-mentioned, for the perfect liquoring of the same leather; and that the said leather in the presence of the said artificers cutters of leather, his servant or servants (if he or they will be present) shall be liquored and curried in all things and degrees perfectly; and if he or they will not be present, it shall nevertheless be likewise liquored and curried in his or their absence perfectly, with as convenient speed as may be, not exceeding eight days in summer, and sixteen days in winter, after he shall or may take it in hand; (2) upon pain to forfeit to the party grieved, for every hide or piece of leather not in this manner curried, and well and speedily dressed, ten shillings.

Curried lea-
ther shall be
searched and
sealed.

XXVII. And be it further enacted by the authority aforesaid, that the wardens of the curriers for the time being, or such persons as they shall assign and appoint, shall from time to time, search and try all such curried leather as shall be brought to any of their company to be curried, and shall with a seal therefore to be prepared, with convenient speed, not exceeding one day after the currying and request made, seal such leather as they shall find sufficiently curried, (2) taking for every hide so sealed, after the rate of a peny for the dicker, and for every six dozen of calves skins, one peny, and not above, to be paid by the currier; (3) upon pain of forfeiture for every hide which shall not be searched and sealed as is aforesaid, six shillings eight pence.

Cordwainer's
duty in mak-
ing shoes, &c.

XXVIII. And forasmuch as leather well tanned and curried, may by the negligence, deceit, or evil workmanship of the cordwainer or shoemaker, be used deceitfully, to the hurt of the occupier or wearer thereof, (2) be it further enacted by the authority aforesaid, that no person or persons which after the said feast of Saint *Bartholomew* next coming, shall occupy the mystery or occupation of a cordwainer or shoemaker, shall make or cause to be made any boots, shoes, buskins, startops, slippers, or pantofles, or any part of them, of *English* leather wet curried, (other than deer-skins, calve-skins, or goat-skins, made and dressed, or to be made or dressed, like unto *Spanish* leather) but of leather well and truly tanned and curried in manner and form aforesaid, or of leather well and truly tanned only, and well and substantially sewed with good thread, well twisted and made, and sufficiently waxed with wax well rosened, and the stitches hard drawn with hand-leathers, as hath been accustomed, without mixing or mingling over-leathers, that is to say, part of the over-leather being of neats leather, part of calves-leather; (3) nor shall put into any shoes, boots, buskins, startops, slippers or pantofles, any leather made of a sheep-skin, bull-hide or horse-hide; (4) nor in the upper leather of any shoes, startops, slippers, or pantofles, or into the nether part of any boots (the inner part of the shoe only excepted) any part of any hide from which the sole leather is cut, called the wombs, neck, shank, flank, powle or cheek, (5) nor shall put into the utter sole any other leather than the best of the ox or steer-hide, (6) nor into the inner sole any other leather than the wombs, neck, powle, or cheek, nor in the trefwels of the double soled shoes, other than the flanks of the hides aforesaid; (7) nor shall make, or put to sale in any year between the last of *September*, and the twentieth of *April*, any shoes, boots, buskins, startops, slippers or pantofles, meet for any person to wear exceeding the age of four years, wherein shall be any dry *English* leather, other than calve-skins, or goat-skins, made or dressed, or to be made or dressed like unto *Spanish* leather, or any part thereof; (8) nor shall shew, to the intent to put to sale, any shoes, boots, buskins, startops, slippers or pantofles, upon the *Sunday*; (9) upon pain of forfeiture for every pair of shoes, boots, buskins, startops, slippers and pantofles, made, sold, shewed, or put to sale contrary

No sale of
shoes, &c. up-
on the *Sunday*.

to the true meaning of this act, three shillings and four pence, and the just and full value of the same.

XXIX. And be it further enacted for the true execution of this statute, that the master and wardens of the several misteries of cordwainers, curriers, girdlers and sadlers of the city of *London* for the time being, by what name or names soever they be incorporated or intituled, or the more part of the said master and wardens of every the said several misteries (upon pain to forfeit forty pounds for every year that they make default, the one half thereof to be to the King's Majesty, his heirs and successors, and the other half to him or them that will sue for the same) (2) shall by virtue of this act four times in the year at the least, that is to say, once every quarter of the year, or oftner if need require, as they shall think good, make true search and view of and for all boots, shoes buskins, and other wares and things whatsoever made of tanned leather, in all and every house and houses, place and places, privileged or not privileged, as well within the city of *London* and suburbs thereof, as in every other place within three miles of the same city, where any shoemaker, sadler, girdler, currier, or other artificer using, cutting, working, or dressing of leather, doth or shall dwell, or occupy any of the occupations of cutting, working, or dressing of leather, whether the same boots, shoes, wares, stuff, and other things be made of tanned leather, and be wrought according to the purport, effect and true meaning of this statute, or not: (3) and that it shall and may be lawful to and for the said several masters and wardens of the said several misteries which shall be for the time being, to take, seize, and carry away to their several common halls, all such boots, shoes, wares, stuff, or other things which the said several masters and wardens shall find in their several searches insufficiently made, curried or wrought.

Wares made of tanned leather in or near *London*, shall be searched. Explained to mean all hides of tanned leather shaved or liquored and curried, by 1 W. & M. ft. 1. c. 33. § 3. Insufficient wares may be seized.

XXX. Provided always, that none of the several masters and wardens of the said several companies of cordwainers, curriers, girdlers or sadlers, shall search any person or persons, but such as use and exercise the mystery or occupation of the said master and wardens, (2) and that the coachmakers dwelling within the said city of *London*, or three miles from the same, shall be under the survey and search of the master and wardens of the company of the sadlers of *London*.

Who may search and be searched.

XXXI. And be it further enacted, that the said mayor of the city of *London*, and the aldermen for the time being, upon like pain of forty pounds likewise to be levied and imployed, shall likewise yearly appoint eight of the most substantial, honest, and expert persons, being freemen of some of the companies of cordwainers, curriers, sadlers or girdlers within the city of *London*, whereof one shall be a sealer, and keep a seal for the sealing of leather to be prepared, who shall also be sworn before the said mayor and aldermen for the time being, to do their office truly. (2) Which said searchers and sealers shall view and search all and every tanned hide, skin, or leather, which shall be brought as well to the market of *Leaden-hall*, as to any other lawful fair or market therefore usually appointed within three miles of the said city, whether the same be sufficiently and thoroughly tanned, and thoroughly dried, according to the purport and true meaning of this statute, or no; (3) and finding it sufficiently and thoroughly tanned, and thoroughly dried, in such manner and form as by this statute is appointed, shall seal the same with the said seal.

Sealers of leather to be appointed by the mayor, &c. of *London*.

Their authority.

XXXII. And be it further enacted by the authority aforesaid, that all mayors, bailiffs, and other head officers for the time being, in all other cities, boroughs, and market towns of this realm, and all lords of liberties, fairs and markets out of the circuit or compass of the said three miles, shall (upon like pain of forty pounds likewise to be levied and imployed, every year that they make default therein) appoint and swear yearly two, three, or more persons, of the most honest and skilful men within their several offices or liberties, by their discretion, to search and view within the precinct of their said offices,

Searching and sealing of leather in other places.

offices, liberties and authorities; (2) which shall as often as they shall think good, or need shall be, make like search within their limits, and shall have a mark or seal prepared for that purpose: and that the said searchers or one of them, shall keep the same seal or mark, and with the same shall seal and mark such leather as they shall find sufficient, and no other: (3) and if the said searchers, or any of them do find any leather sold, or offered to be sold, or brought to be searched or sealed, which shall be tanned, wrought, converted, or used contrary to the true intent and meaning of this statute, or any leather insufficiently curried, or any boots, shoes, bridles, or any other thing made of tanned or curried leather, insufficiently tanned, curried or wrought, contrary to any provision in this present act, it shall be lawful to the said searchers, or any of them, to seize all such leather, shoes, or other wares made of leather, (4) and to retain the same in their custody, until such time as the same be tried by such triers, and in such manner and form as is hereafter in this statute appointed.

Six triers of
leather in *Lon-*
don.

XXXIII. And to the end there may be an indifferent and equal course established for the trying of all such leather, boots, shoes, and other wares made of leather, as shall be seized by virtue of this act; (2) be it enacted by the authority aforesaid, that the mayor of the city of *London* for the time being, within six days after notice to him given of any seizure made of any leather, red and unwrought, within the jurisdiction of the said city, or three miles distant from the same, either by the owner or owners, or by the seizers of the said leather, shall elect and appoint six honest and expert men, whereof there shall be of the better sort of the company of cordwainers of *London* two, of the better sort of the curriers of *London* two, and other two of the better sort of tanners using *Leaden-ball* market, who shall be no kin or of affinity to the said owner or owners; (3) who upon their corporal oaths to be taken before the said mayor, shall on the second or third market day at the farthest, to be holden upon the *Monday* for leather next after the said seizure, in the afternoon of the same day (to the intent the owner or owners may conveniently be present) enquire, straitly examine and try whether the said leather so seized shall be sufficient and serviceable or not, according to the intent and true meaning of this present act.

Triers of tan-
ned leather in
other places.

XXXIV. And be it further enacted, that every other mayor, bailiff, or other head officer or lord of liberty, or his sufficient deputy, out of the said compass of the said three miles, within whose precincts or liberties any such seizure of any kind of tanned leather, red or curried, or of shoes, boots, or other wares made of tanned leather, shall happen to be, shall with all convenient speed after notice unto him given of any such seizure, appoint six honest and expert men to try whether the same leather, boots, shoes, or other wares so seized, be sufficient and according to the true intent of this statute, or not; the same trial to be made openly upon some market day, and within fifteen days at the furthest next after such seizure made, upon the oaths of the said triers.

Forfeiture of
chief officers
not appoint-
ing triers.

XXXV. And be it further enacted by the authority aforesaid, that if the said mayor of the city of *London* for the time being, or any other mayor, bailiff, or other head officer of any other city, borough, corporate or market town, or any lord of any liberty, fair or market, shall make default in the nomination or appointment of any the aforesaid triers to be nominated and appointed in such manner and form as is before ordained; that then every such mayor, bailiff, or other head officer, or lord of liberty, fair or market, making such default, shall forfeit and lose for every such default five pounds: the one moiety thereof shall be to the King's Majesty, his heirs and successors, and the other half to him or them that will sue for the same, in any of the King's Majesties courts of record, by bill, plaint, information, or otherwise: (2) and that the said persons so elected and appointed for the trial of the said leather, shoes, boots, or other wares made of tanned leather, so to be seized as aforesaid, shall proceed and do their duties therein without delay, accord-

ing

ing to the true intent and meaning of this present act; (3) upon pain that every of them making default therein, shall for every such several default forfeit and pay five pounds.

XXXVI. And be it further enacted, that four of the said searchers and sealers so to be appointed within the said city of *London* as aforesaid, shall be at the end of every year changed and removed, and so many new chosen in their rooms and places; (2) and that no person or persons shall remain, continue, or be in the said office of searching or sealing of leather within the said city of *London*, above the space of two years together; (3) and he or they which shall serve or be employed in the said office of searching and sealing of leather two years, shall not in the said office be chosen, serve or employed again, until the end of three years at the least then next following; (4) upon pain that every person offending or doing the contrary, shall forfeit and lose for every month that he shall so contrarily use and exercise the said office, ten pounds.

Searchers and sealers of leather shall be changed yearly in *London*.

XXXVII. And be it further enacted by the authority aforesaid, that if any searcher or sealer of leather shall refuse with convenient speed to seal any leather sufficiently tanned, wrought and used, according to the true meaning of this present act, or do allow that which shall be insufficient, that then every searcher and sealer shall forfeit for every such offence forty shillings: (2) and further, that if any searcher of leather shall receive any bribe, or exact any other fee for the execution of his said office, than is by this present statute limited, for the searching, sealing, and registering of leather, that then every such searcher or sealer so offending, shall forfeit for every such offence twenty pounds; (3) and that if any person or persons duly elected, according to the true meaning of this present act, to and for the execution of the said office of searching or sealing of leather, refuse to execute the said office, that then the said person or persons so refusing, shall forfeit and pay ten pounds.

Forfeiture of a searcher or sealer omitting his duty, or taking bribes.

XXXVIII. And be it further enacted by the authority aforesaid, that all red tanned leather which shall be brought into the city of *London*, or within three miles compass from the same, whether it be to be sold, or be bought beforehand, or no, shall be brought to *Leaden-hall*, before it be housed in his or their own houses, and there viewed whether it hath been searched or sealed or no, and shall also be registered by the searchers to be appointed as is aforesaid, with half such fees to be paid for such of the said tanned leather as shall be bought out of the said city of *London*, or three miles compass from the same, and shall be duly searched and sealed before it be brought within the said city, as is hereafter expressed for leather to be sold in *Leaden-hall*; (2) upon pain that every person housing, or not bringing his leather to *Leaden-hall*, as is aforesaid, shall forfeit for every hide or skin, six shillings eight pence. (3) Provided, that this article shall not extend to any leather to be bought in *Bartholomew* fair, or *Southwark* market, being searched, sealed and registered according to the true meaning of this act.

Leather brought to *Leaden-hall* to be viewed and registered.

Leather bought in *Bartholomew* fair, or *Southwark* market excepted.

XXXIX. And be it also further enacted by the authority aforesaid, that no tanned leather shall be sold within the city of *London*, or three miles distant from the same, before the same have been searched and sealed by the searchers and sealers by vertue of this act to be appointed to and for the searching and sealing of leather within the said city and three miles distant from the same; upon pain of forfeiture of all such tanned leather otherwise sold, or the full value thereof.

Searching and sealing of leather in or near *London*.

XL. And also be it further enacted, that if any person will after the said feast of St. *Bartholomew* next coming, wilfully withstand or deny any such search to be made, according to the tenor of this act, as is aforesaid, or will not suffer the said several masters and wardens of the several companies of cordwainers, curriers, girdlers or saddlers, or other searchers so appointed, to enter into his or their house or houses, or other place, to view and search at their will and pleasure, all manner of tanned leather, and all manner of shoes, boots, mails, saddles, coach-coverings and harness, and all manner of wares wrought and made, or to be wrought and made of leather, and to seize and

Penalty for denying of search or seizing of insufficient wares.

carry away all such leather, shoes and wares as they shall find insufficiently tanned, curried or wrought, or made of ill stuff; that then all and every such person or persons so denying and withstanding, and not suffering the said masters and wardens, and searchers, or any of them, so appointed for the time being, to enter and make search, and seize as is aforesaid, shall lose and forfeit for every time so denying and withstanding, five pounds.

Registring of
leather sold
and bought.

XLI. And be it further enacted, that such person and persons as hereafter shall be assigned and appointed searchers and sealers of tanned leather by virtue of this act, shall within the limits and precincts of every of their searches, keep one book or register, wherein they shall enter all such bargains as shall be made for leather, hides, or skins, by any person or persons, during and by all the time of the fair or market, being thereunto required by the buyer or the seller, and also the prices of such leather bought and sold, with the names and dwelling places of the buyer and seller, (2) taking for the searching, sealing and registering of every ten hides, backs, or butts of leather, with the necks, wombs and dibbings, or other pieces of offal cut off from the said backs or butts of leather, of the seller of every such ten hides, backs or butts of leather so entred, two pence, and so after the rate; and for every six dozen of calve skins or sheep skins, two pence, and of the buyer, after the same rate, and no more, greater, or other sum or sums of money to be paid for searching, sealing or entring of any tanned leather.

Penalty for
selling of tan-
ned leather
not registred.

XLII. And be it further enacted by the authority aforesaid, that no person or persons shall after the said feast of *St. Bartholomew* next coming, sell, exchange, or put away, or cause to be sold, exchanged or put away, any manner of tanned leather, red and unwrought, except he or they register, or cause to be registred, the said tanned leather, and every part and parcel thereof, and the price thereof; (2) upon pain of forfeiture of the value of the leather so sold, exchanged or put away, and not registred.

Penalty for
buying of lea-
ther not sealed
or registred.

XLIII. And be it further enacted by the authority aforesaid, that it shall not be lawful to or for any person or persons to buy any tanned leather before the same shall be searched and sealed, nor to carry, or cause to be carried out of the fair or market, any leather, till it be registred as aforesaid; (2) upon pain to forfeit the said leather, or the value thereof, so bought and not searched and sealed, or carried away and not registred.

Penalty of the
currier or
cordwainer
omitting his
duty.

XLIV. And be it further enacted by the authority aforesaid, that if any currier within the said city of *London*, or three miles compass of the same, after the feast of *St. Bartholomew* next coming, do curry any leather insufficiently tanned, or after the said feast do not curry such leather as he doth or shall curry, substantially and well, according to the meaning and purport of this act; (2) or if any shoemaker, cordwainer or cobbler within the city of *London*, or three miles compass of the same, after the said feast of *St. Bartholomew* next, put any tanned leather into any shoes, boots, buskins, startops, slippers, pantofles, or other things made of tanned leather, which shall not be well and perfectly tanned, according to the purport and true meaning of this act; (3) or after the said feast do put any curried leather into any boots, buskins, startops, shoes, slippers, pantofles, or other things made of leather, which shall not be well and sufficiently tanned and curried, and also sealed as is aforesaid; (4) or do make boots, buskins, shoes, startops, slippers, pantofles, or other things made of *English* tanned leather, in any other manner than is above specified and ordained; (5) or if any shoemaker, sadler, or other artificer using cutting or working of leather, do make any wares of any tanned leather insufficiently tanned, or of tanned or curried leather being not sufficiently tanned and curried as aforesaid, (6) or do not make their wares belonging to their several occupations, sufficiently and substantially; (7) that then every person so offending, shall forfeit for every such several offence or default, the said wares, and the just value thereof.

XLV. Provided always, and be it enacted, that no manner of person or persons shall after the said feast of *St. Bartholomew*, utter or sell, or cause to be

be uttered or sold, within the said city of *London*, or within three miles compass of the same, any manner of wares appertaining to the craft or mystery of any artificer using cutting of leather, but only in open shop, common fair or market, whereby the said wardens may have the true search of the same; (2) upon pain of forfeiture of all such wares so sold, and ten shillings for every time.

No selling of wares in *London*, but in open shop or market.

XLVI. Provided alway, and be it enacted, that all and every person and persons whatsoever, now being, or that hereafter shall be, free of the said city of *London*, of what company soever, and all foreigners, *English*, or aliens and strangers born, dwelling or inhabiting, or which hereafter shall dwell or inhabit within the city of *London*, or three miles compass of the same, as well within places privileged as not privileged, using or exercising any manual occupation of cutting or working of leather into made wares, shall be under the survey and search of the masters and wardens of such companies of the said city of *London*, as the artificers commonly using the same mystery or occupation, being freemen of the city of *London* and of the same company, be, touching or concerning only their ware and stuff made of or with leather, in like manner and form as other freemen of the same company be or shall be; (2) and shall contribute and pay to the said several masters and wardens of the said several companies for the time being, within the said city, as the artificers using the same mystery, being freemen of the said city and of the same several companies, shall contribute and pay; the same to be recovered by distress or action of debt, in any of the King's Majesties courts of record, in which no wager of law for the defendant to be allowed. (3) All which pains, penalties and forfeitures aforesaid, of sums of money aforesaid, (except such pains, penalties and forfeitures, as are before, or hereafter by this act shall otherwise be disposed) shall be divided into three equal parts; one part whereof shall be to our Sovereign Lord the King, his heirs and successors; and another part to him or them that shall first sue for the same in any of the courts of record of the King's Majesty, his heirs and successors, by action of debt, bill, plaint or information, or otherwise; in which suit, no wager of law or essoin shall be admitted or allowed; and the third part thereof shall go to the city, borough, town, or lord or lords of liberties, where the offence shall be committed or done. (4) And all such leather, shoes, boots, buskins, startops, slippers, pantofles, wares, stuff, or other things whatsoever made of tanned leather, or curried leather, which shall be seized by virtue of this act, and shall be found by the triers to be appointed as is aforesaid, or by the masters and wardens of the several companies aforesaid, to be insufficient, shall be forfeited and distributed as hereafter followeth; that is to say, such leather or stuff so seized within the city of *London*, or within three miles compass of the same, to be brought to *Guild-hall* in *London*, there to be prized by indifferent persons, and the value thereof to be divided into three parts; whereof one part to be to the first seizer or seizers of the said unlawful stuff, and another part to the use of the chamber of *London*, and the other part to be distributed to the poor folks as well being within the new hospital of *St. Bartholomew* in *London*, as to such poor householders as shall be inhabiting within the city of *London*, or the circuit aforesaid, at the discretions of such persons as the mayor of the said city, and four aldermen of the same for the time being, shall appoint for the same. (5) And that all such leather, boots, shoes, saddles, wares, stuff, and things made of or with leather as is aforesaid, which shall be found within any other city, borough, town or place within this realm, out of the said city of *London* and three miles compass, insufficiently wrought, tanned or curried as is aforesaid, and shall be seized and tried to be forfeited in manner and form aforesaid, shall be brought to the common hall of every such city, borough, and town, or to some convenient and open place to be appointed by the lord of the liberty or his deputy, where no common hall is, there to be prized as is aforesaid; (6) one part of the said value thereof to be disposed unto the poor, and in other

Cutters of leather in or near *London*, shall be under search.

Who shall have the money forfeited by this statute.

Wares forfeited in *London*.

In other places.

other deeds of charity in those parts, after the discretion of the mayors, bailiffs, headboroughs, and lords of liberties; another part to be delivered to the mayors, bailiffs, and other head officers of any city, borough or town corporate, to the use of the commonalty of such city, borough or town corporate, and where no such officers be, then to the lord or lords of the liberty where any such forfeiture shall be committed, or seizure had; and the third part to the seizer or seizers of such leather, stuff or wares insufficiently tanned, curried or wrought, as is aforesaid, for his and their pains.

Forfeited ware shall not be sold to him that will sell it again.

XLVII. Provided always, that no person to whom any such unlawful leather or stuff shall be given by this act, shall give or sell any such leather or stuff to any person or persons that shall sell the same; upon pain that the buyer shall forfeit for every parcel of such unlawful leather or stuff to be sold contrary to the true meaning of this last clause, three shillings four pence.

Officers in Oxford and Cambridge for search of leather.

XLVIII. Provided always, that this act, nor any thing therein contained, shall not in any wise be prejudicial or hurtful to the chancellors, vice-chancellors, proctors, taxors and scholars, their officers, ministers, assigns or farmers of the universities of *Oxford* and *Cambridge*, or any of them, of, for or concerning the authority of search of tanned leather, or any of the forfeitures of the same, which they lawfully had, or might have had before the making of this present act; so as they do in all things observe such order in, about, or for searching, sealing and registering of leather, as by this act is prescribed and appointed, upon the pain therein contained; any thing therein contained to the contrary notwithstanding.

What is reputed leather.

XLIX. And for the avoiding of all ambiguities and doubts which may and do grow upon the definition and interpretation of this word leather, (2) it is enacted and declared by these presents, that the hides and skins of ox, steer, bull, cow, calf, deer red and fallow, goats and sheep, being tanned or tawed, and every salt hide, is, shall be, and ever hath been, reputed and taken for leather.

What officers may punish offences.

L. And for the better executing of this act, be it further enacted, that all justices of assize, justices of gaol-delivery, justices of peace, and stewards of franchises, leets and law days, within their several precincts jurisdictions and liberties, and mayor of *London* for the time being within the said city and within three miles compass of the said city, and all other mayors, bailiffs, and other head officers of cities, boroughs and towns, within their several jurisdictions, liberties, precincts, offices and authorities, shall enquire of all the premises in their sessions, leet or law-day, and hear or determine the same; and also by their discretions examine all persons suspected to offend this act or any parcel thereof.

Authority of a steward of the King's manor.

LI. And be it further enacted, that where any manor, liberty or franchise immediately appertaineth to the King's Majesty, his heirs or successors, the steward for the time being of every such manor, liberty and franchise, shall have the like authorities, powers, jurisdictions and advantages, and also shall bear and pay all the like pains, penalties and forfeitures, as are given, appointed, limited, or laid by this statute to or upon the lords of liberties and franchises, as in this statute is expressed.

Dry currying and frizing of leather; and who may use it.

LII. And be it further enacted, that all currying and dressing of leather, commonly called dry currying, and frizing, shall be construed to be dressing and currying of the manner of *Spanish* leather, of what colour soever it be; and that to all artificers (other than shoemakers yearly between the last of *September* and the twentieth of *April*) it shall be lawful to use all kinds of leather dressed and curried in that manner of dry currying and frizing, as they lawfully might before the making of this act, so that the same leather so to be used be well and sufficiently tanned, according to the form prescribed in this act, and also well and substantially dressed, curried and frized, in the manner of dry currying and frizing aforesaid.

LIII. And

LIII. And be it enacted by the authority aforesaid, that this act and every *Wales*. part thereof, shall be construed and adjudged to extend to *Wales*, as amply as it doth to this realm, to all intents, constructions and purposes.

LIV. And forasmuch as (notwithstanding the good laws, and great penalties in that behalf provided) great quantities of leather are daily transported out of this realm, and especially by the negligence and corruption of comptrollers, customers, searachers, and all their deputies; (2) be it therefore enacted by the authority aforesaid, that if any leather wrought, cut, or unwrought, to the intent to be sold or bartered, shall hereafter unlawfully be transported, or purposed to be transported into the parts beyond the sea, from and out of any port, haven, or creek of this realm, or *Wales*; every comptroller, customer, surveyor, collector of tonnage and poundage, and the searachers, and the deputy of any of them, or any other persons hearing or knowing by any ways, of any leather meant to be transported from any place within his office; and do not his best endeavour to seize the same; or being transported, do not disclose, or cause to be disclosed the same within forty days next after such knowledge, or hearing of the same, in some court of record, so as the offender may be punished according to the laws in that case provided; shall for the first offence committed against this article, forfeit an hundred pounds; (3) and for the second offence shall forfeit his office.

Forfeiture of customers, &c. suffering leather to be transported.

LV. And be it further enacted, that every customer, officer or officer's deputy that shall make any false certificate of the arrival of any leather in any port, creek, or place of this realm, shall forfeit for every such offence, an hundred pounds.

LVI. Provided always, that neither this act, nor any article, exposition, or thing therein contained, shall extend to any *Scottish* hides to be brought into the town of *Berwick* out of the realm *Scotland*, being registred in a book therefore to be kept, by such person or persons as the mayor of the said town for the time being shall thereunto name and appoint, with the name and surname of the buyer and seller, to the intent the *English* hides might be known from the *Scottish*; but that the inhabitants of the said town of *Berwick* may send, carry and transport such *Scottish* hides, as they lawfully might transport before the making of this act.

Scottish hides brought to *Berwick* excepted.

LVII. Provided always, and be it enacted by the authority aforesaid, that if any person or persons shall at any time hereafter procure or obtain any grant, or letters patents, purporting to give licence or authority to any person or persons to dispense with, or tolerate any offence against any clause, provision or article in this present act, that then and immediately from and after such letters patents, or grant obtained, all and every such clauses, articles and provisions, so by the said letters patents or grant authorized or licensed to be dispensed with, or tolerated as aforesaid, shall be utterly repealed, void, and of none effect; any thing in this present act contained to the contrary in any wise notwithstanding. (2) This act to endure until the end of the next session of the next parliament.

Licences to dispense with offences void.

LVIII. And be it further enacted by the authority aforesaid, that as well one statute made in the fifth year of the reign of our late Sovereign Lady Queen *Elizabeth*, intituled, *An act concerning tanners, curriers, and other artificers occupying cutting of leather*, as all former statutes, and every part or parts of any former statute or statutes thereby repealed, shall from henceforth be utterly repealed for ever. By 3 Car. 1. c. 4. continued until the end of the first session of the next parliament, and further continued by 16 Car. 1. c. 4. and directed to be put in execution by 9 Ann. c. 11. § 10.

Repeal of 5 Eliz. c. 8. and former statutes.

Anno duodecimo

CAROLI II. Regis.

C A P. XXIII.

A Grant of certain Impositions upon Beer, Ale, and other Liquors, for the Increase of his Majesty's Revenue during his Life.

Excise granted to the King for life.

THE Commons assembled in Parliament, in gratitude, for an humble acknowledgment of your Majesty's great grace and favour to us your Commons, beyond example of any your royal progenitors, expressed in many public acts and declarations, to the great rejoicing and general satisfaction of all your people, which they desire to answer with returns suitable and exceeding the examples of any of their ancestors, for the encreasing of your Majesty's revenue during your Majesty's reign, (which God long continue) do therefore give and grant unto your most excellent Majesty, the rates and duties, impositions, charges, and sums of money herein after following: and do beseech your Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords and Commons in Parliament assembled, that from and after the twenty fifth day of *December*, one thousand six hundred and sixty, there shall be throughout your Majesty's kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected, and paid unto your Majesty during your life, for beer, ale, cyder, and other liquors herein after mentioned, the several rates, impositions, duties and charges herein after expressed, and in manner and form following; that is to say,

On beer and ale above 6s. a barrel.

II. For every barrel of beer or ale above six shillings the barrel, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale publicly or privately, to be paid by the common brewer, or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, one shilling three pence.

Beer and ale of 6s. a barrel.

III. For every barrel of six shillings beer or ale, or under, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out such beer or ale publicly or privately, to be paid by the said common brewer, or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity, three pence.

Cyder, perry.

IV. For all cyder and perry made and sold by retail, upon every hogshead to be paid by the retailer thereof, and so proportionably for a greater or lesser measure, one shilling three pence.

Metheglin, mead.

V. For all metheglin or mead sold, whether by retail or otherwise, to be paid by the maker thereof upon every gallon, one half penny.

Vinegar-beer. Rep. 10 W. 3. c. 21. § 8.

VI. For every barrel of beer, commonly called vinegar-beer, brewed by any common brewer, in any common brewhouse, six pence.

Strong water.

VII. For every gallon of strong water or aqua-vitæ, made and sold, to be paid by the maker thereof, one penny.

Beer and ale imported.

VIII. For every barrel of beer or ale imported from beyond the seas, three shillings.

Cyder and perry imported.

IX. For every tun of cyder or perry imported from beyond the seas, and so proportionably for a greater or lesser quantity, five shillings.

Spirits imported.

X. For every gallon of spirits made of any kind of wine or cyder imported, two pence.

XI. For

XII. CAROLI II. Cap. xxiii.

15

XI. For every gallon of strong water perfectly made, imported from beyond the seas, four pence.

Strong water imported.

Explained 21 :

Car. 2. c. 4. § 2.

XII. For every gallon of coffee made and sold, to be paid by the maker, four pence.

Coffee.

Rep. 1. W. &

M. ft. 2. c. 6.

XIII. For every gallon of chocolate, sherbet and tea, made and sold, to be paid by the maker thereof, eight pence.

Chocolate, &c.

Rep. 1. W. &

M. ft. 2. c. 6 as to chocolate and tea.

XIV. And be it further enacted and ordained by the authority aforesaid, that the several rates, duties and charges of excise or new impost above mentioned, hereby set or imposed upon all and every the said foreign liquors which shall be imported or brought into all or any the ports of this kingdom and dominions thereof aforesaid, from and after the five and twentieth of December next, shall be from time to time satisfied and paid by the merchant or merchants, importer or importers of the same, in ready money, upon his or their entry or entries made, and before the landing thereof.

Excise on foreign liquors to be paid by the importer on entry before landing.

XV. And be it further enacted by the authority aforesaid, that all common brewers of beer and ale shall once in every week; and all innkeepers, alehouse-keepers, victuallers, and other retailers of beer, ale, cyder, perry, metheglin, strong water, brewing, making or retailing the same, shall once in every month, make true and particular entries at the office of excise, within the limits of which the said commodities and manufactures are made, of all beer, ale, perry, cyder, metheglin, strong water, or other the liquors aforesaid, which they or any of them shall brew, make or retail in that week and month respectively as aforesaid.

Brewers to account weekly; other retailers monthly.

XVI. And be it further enacted by the authority aforesaid, that all such common brewers who do not once a week make due and particular entries, shall forfeit five pounds; and that every such innkeeper who doth not make true and particular entries once a month, shall forfeit five pounds; and that every alehouse-keeper, victualler, or other retailer, who doth not once a month make due and particular entries, shall forfeit twenty shillings.

Penalty of not accounting.

XVII. And be it further enacted by the authority aforesaid, that every common brewer who shall not pay and clear off within a week after he made his entry, or ought to have made his entry as aforesaid, shall pay double the value of the duty: and that every innkeeper, alehouse-keeper, victualler, or other retailer, who shall not pay and clear off within a month after he made his entry, or ought to have made his entry as aforesaid, shall pay double the value of the duty. The said respective forfeitures to be levied upon their goods and chattles, in such manner and form as hereafter in this act is ordained and directed.

Of not clearing off.

XVIII. Provided that no such person as aforesaid shall be compelled by the commissioners or sub-commissioners of excise, to travel for the making of the said entries or payment of the said duties, or other cause whatsoever touching or concerning the same, if he live in a market town out of the said town; if he live out of a market town, then to no other place than to the next market town to his habitation in the same county, on the market day.

None compelled to go further than the next market town.

15 Car. 2. c. 11. § 9, 10.

XIX. And be it further enacted and ordained by the authority aforesaid, that the commissioners who shall be appointed by his Majesty for putting this act in execution, and their sub-commissioners in their respective circuits and divisions, shall hereby have power to constitute under their hands and seals, such and so many gagers as they shall find needful. Which gagers, and every of them, shall at all times, as well by night as by day; and if by night, then in the presence of a constable or other lawful officer; be permitted upon their request to enter the house, brewhouse, distilling-house, and all other houses and places whatsoever, belonging to or used by any brewer, innkeeper, victualler, or other retailer of beer brewing or making the same as aforesaid,

Commissioners to appoint gagers.

Gagers may enter houses.

or

and gage vessels,

and make report to commissioners,

leaving a copy with the brewer, distiller, &c.

Gager's report a charge on the brewer, &c.

Brewers, &c. obstructing, to be forbid selling.

Penalty on selling afterwards, not having cleared the duty.

36 Gallons a barrel of beer.

32 Gallons a barrel of ale.

Price of beer or ale not to be raised more than the excise.

2 Geo. 3. c. 14.

Allowance for leakage.

Forfeiture for false entry.

or by any distiller of strong waters, or retailer of other the liquors aforesaid; and to gage all coppers, fats and vessels in the same; and to take an account of beer, ale, worts, perry, cyder, strong waters, aqua-vitæ, metheglin, or other the liquors aforesaid, in the said houses, places and vessels from time to time brewed, or made and distilled; and thereof to make return or report in writing to the said commissioners or sub-commissioners of excise, under whose office and limits such brewer, retailer, distiller or maker of liquors aforesaid doth dwell and inhabit; leaving a true copy of such return in writing under his hand with such brewer, retailer, distiller or makers of the liquors aforesaid. And such reports or returns of the said gagers shall be a charge upon the said brewers, makers and retailers respectively. And if any such common brewer or retailer shall refuse to permit any such gager or gagers to enter his brewhouse or any other place aforementioned, or to gage or take account of his brewing vessels, or of any such beer, ale, worts, perry, cyder, strong water, aqua-vitæ, metheglin, or other the liquors aforesaid, such brewer, retailer or distiller shall be forthwith forbidden by the said gager or gagers to sell, carry out or deliver to any of his customers any beer, ale, strong water, aqua-vitæ, or other the liquors aforesaid: and if any such brewer, retailer or distiller of any the liquors aforesaid after such warning given, shall sell, carry or deliver out the same, or any part thereof, not having paid and cleared the duty of excise, such person and persons shall, besides the forfeiture of double the value, forfeit and lose the sum of five pounds as aforesaid for every offence, to be levied and recovered upon his or their goods and chattles in manner and form as hereafter in this act is provided.

XX. And for the avoiding of all uncertainty and dispute touching the returns made or to be made by the gagers of any beer or ale so brewed as aforesaid; be it enacted and declared by the authority aforesaid, that every six and thirty gallons of beer taken by the gage according to the standard of the ale quart, four whereof shall make the gallon, remaining in the custody of the chamberlains of his Majesty's exchequer, shall be reckoned, accounted and returned by the gager for a barrel of beer: and every two and thirty gallons of ale taken by the gage according to the same standard, shall be in like manner reckoned, accounted and returned for a barrel of ale: and all other the liquors aforesaid according to the wine gallon.

XXI. Provided always, and be it enacted and ordained by the authority aforesaid, that no brewers or retailers of beer and ale shall take any more in the price thereof, upon sale of the same, than according to the usual rates and prices; saving that every common brewer shall and may take and receive of all and every person and persons to whom he shall sell and deliver any ale or beer, the excise thereupon due as aforesaid, over and above the usual rates and prices.

XXII. And be it enacted by the authority aforesaid, that for the better encouragement of all common brewers and makers of beer or ale to make due entry and payment thereof, according as by this act is appointed; the said common brewer not selling the same by retail, for and in consideration of waste by fillings and leakage of their beer and ale, shall have and be allowed out of the said returns made by the gagers, the several allowances and abatements hereafter mentioned; that is to say, upon every three and twenty barrels of beer, whether strong or small, returned by the said gagers, three barrels; and upon every two and twenty barrels of ale, whether strong or small, returned by the gagers, two barrels; which said allowances and abatements the said commissioners to be appointed as aforesaid, and their sub-commissioners, are hereby authorized to allow and make accordingly.

XXIII. Provided always, that where any common brewer shall wittingly make a false entry, and be convicted for the same before the commissioners to be appointed as aforesaid, or any two of them, or before such other person or persons as are hereafter by this act appointed; in that case such

brewer

brewer or brewers shall forfeit and lose, over and besides the penalties before mentioned, the said allowance so to be made, for six months then next ensuing.

XXIV. And be it enacted and ordained by the authority aforesaid, that no beer or ale shall be delivered in by such brewer or maker thereof to any victualler or other retailer thereof, until the rate which by such victualler or retailer is to be paid over and above the price of the said beer or ale, for or in respect of this duty, be first paid and satisfied by the said victualler or retailer to the brewer or maker thereof.

Beer or ale not to be delivered to retailers till they have paid the duties.

XXV. Provided always, that if any person or persons shall brew and sell by retail any small quantities of beer or ale in any fair within this realm, or dominions aforesaid, who is not otherwise any common or usual brewer or retailer thereof, and shall before any such selling and retailing thereof, well and truly pay and satisfy the duty due for the same to the commissioners or sub-commissioners within whose limits or division the said fair shall be held, or to their officers thereunto appointed, then such person or persons so brewing or retailing the same, and for so much and no more, nor otherwise, shall be freed and discharged from all penalties and forfeitures in and by this act before-mentioned and imposed; any thing therein contained to the contrary notwithstanding.

For beer or ale sold in fairs not by common brewers, duty to be paid before sale.

XXVI. Provided nevertheless, that it shall and may be lawful to and for the said commissioners and sub-commissioners respectively, to compound for this duty with any innkeeper, victualler, alehouse-keeper, or retailer of beer, ale, and other the liquors aforesaid, within their respective divisions, from time to time, in such manner and form as may be most for the advantage and improvement of the receipts thereof; any thing in this act before contained to the contrary notwithstanding.

Vicuallers may compound.

XXVII. And it is further ordained and enacted by the authority aforesaid, that the lord treasurer or commissioners of the treasury for the time being, or such other person or persons as his Majesty shall appoint, shall have power, and are hereby authorized and impowered from time to time to treat, contract, conclude and agree with any person or persons for or concerning the farming of all or any the rates, duties and charges in this act mentioned upon beer, ale, perry, cyder, or other the liquors aforesaid, in any the respective counties, cities, or places of this realm, or dominions thereof, as may be for the greatest benefit and advantage of the said receipt, so as the same exceed not the term of three years.

Treasury may farm the duties for three years.

XXVIII. And be it further enacted, that every such contract, bargain and agreement of the lord treasurer or commissioners of the treasury, or other persons aforesaid on behalf of his Majesty on the one part, and the person or persons farming on the other part, shall be good and effectual in law to all intents and purposes.

XXIX. Provided always, to the end the aforesaid duty may be paid with most ease to the people, it is hereby further enacted, that the lord treasurer, commissioners of the treasury, or other persons aforesaid, shall not within six months after the commencement of this act, treat, conclude or agree with any person or persons touching the farming of this duty upon beer and ale in any the respective counties or places of this realm, or dominions thereof, other than with such person or persons as by the justices of peace of the said counties or places, or the major part of them, at their publick quarter sessions, shall be nominated and appointed in that behalf; which person or persons is to have the first refusal of any such farm respectively, and may take the same; any thing in this act to the contrary thereof in any wise notwithstanding.

Persons named by the justice of peace to have the refusal.

XXX. Provided that the said duty shall not be let to any other person or persons than to the person or persons recommended by the justices, under the rate that it shall be tendered to and refused by such person or persons so recommended.

Forfeitures by
whom adjudg-
ed.

XXXI. And be it further enacted and ordained by the authority afore-
said, that all forfeitures and offences made and committed against this act, or
any clause or article therein contained, shall be heard, adjudged and deter-
mined by such person and persons, and in such manner and form as here-
after in and by this act is directed and appointed; that is to say, all such
forfeitures and offences made and committed within the immediate limits of
the chief office in *London*, shall be heard, adjudged and determined by the
said chief commissioners and governors of excise appointed by his Majesty,
or the major part of them; or by the commissioners for appeals and regu-
lating of this duty, or the major part of them, in case of appeal, and not
otherwise. And all such forfeitures and offences made and committed within
all, or any other the counties, cities, towns or places within this kingdom,
or dominions thereof, shall be heard and determined by any two of the
justices of the peace residing near to the place where such forfeitures shall
be made or offence committed: and in case of neglect or refusal of such ju-
stices of the peace by the space of fourteen days next after complaint made,
and notice thereof given to the offender, then the sub-commissioners, or the
major part of them appointed for any such city, county, town or place, shall
and are hereby empowered to hear and determine the same; and if the
party find himself aggrieved by the judgement given by the said sub-
commissioners, he shall and may appeal to the justices of the peace at the
next quarter sessions; who are hereby empowered and authorized to hear
and determine the same, whose judgement therein shall be final. Which
said commissioners for appeals and regulating of this duty, and the chief
commissioners for excise, and all justices of peace and sub-commissioners
aforesaid respectively, are hereby authorized and strictly enjoined and re-
quired, upon any complaint or information exhibited and brought of any
such forfeiture made, or offence committed contrary to this act, to summon
the party accused, and upon his appearance or contempt to proceed to the
examination of the matter of fact; and upon due proof made thereof,
either by the voluntary confession of the party, or by the oath of one or
more credible witnesses (which oath they or any two or more of them have
hereby power to administer) to give judgement or sentence according as
in and by this act is before ordained and directed; and to award and issue
out warrants under their hands for the levying of such forfeitures, penal-
ties and fines as by this act is imposed for any such offence committed, upon
the goods and chattles of the offender, and to cause sale to be made of
the said goods and chattles, if they shall not be redeemed within fourteen
days, rendering to the party the overplus, if any be; and for want of suf-
ficient distress, to imprison the party offending till satisfaction be made.

Fines may be
mitigated.

XXXII. Provided nevertheless, that it shall and may be lawful to and for
the respective justices of peace, commissioners for excise, or any two of them,
or their sub-commissioners respectively, from time to time, where they shall
see cause, to mitigate, compound or lessen such forfeiture, penalty or fine,
as in their discretion they shall think fit; and that every such mitigation and
payment thereupon accordingly made, shall be a sufficient discharge of the
said penalties and forfeitures to the persons so offending; so as by such miti-
gation the same be not made less than double the value of the duty of ex-
cise which should or ought to have been paid, besides the reasonable costs
and charges of such officer or officers, or others as were employed there-
in, to be to them allowed by the said justices; any thing in this act to the
contrary in any wise notwithstanding. And it is hereby further enacted
and ordained, that all fines, forfeitures and penalties mentioned in this act,
all necessary charges for the recovery thereof being first deducted, shall be
employed, three fourth parts thereof to and for the use of the King's
Majesty, and the other fourth part to the discoverer or informer of the
same. And for the better managing, collecting, securing, levying and reco-
vering of all and every the said rates and charges of excise hereby imposed,
and

Applied
3-4ths to the
King, 1-4th
to the inform-
er.

Head office in
London.

and set upon all or any the commodities before mentioned, to the end the same may be paid and disposed of according to the intent of this present act, be it further enacted and ordained by the authority aforesaid, and it is hereby enacted, that one principal head office shall be erected and continued in the city of *London* or within ten miles thereof, from time to time, as long as his Majesty shall think fit, for this duty, unto which all other officers for the same within *England* and *Wales*, and the town and port of *Berwick*, shall be subordinate and accountable: which said office shall be managed by such officers as shall be appointed by the King's Majesty as aforesaid, who, or any two of them, are hereby appointed and constituted commissioners and governors for the management of his Majesty's receipt of the excise, and to sit in some convenient place in the city of *London* or within ten miles thereof, from time to time, as long as his Majesty shall think fit. .

Two commis-
sioners may
act.

XXXIII. And be it enacted by the authority aforesaid, that no person or persons shall be capable of intermeddling with any office or employment relating to the excise, until he or they shall before two or more justices of peace in the county where his or their employments shall be, or before one of the barons of the exchequer, take the oaths of allegiance and supremacy, which oaths they have hereby power to administer, together with this oath following, *mutatis mutandis*,

Commissioners
and officers
oath.

YOU shall swear to execute the office of *truly and faith-
fully without favour or affection, and shall from time to time true account
make, and deliver to such person or persons as his Majesty shall appoint to receive
the same, and shall take no fee or reward for the execution of the said office
from any other person than from his Majesty, or those whom his Majesty shall ap-
point in that behalf.*

XXXIV. And be it further enacted by the authority aforesaid, that every such justice of peace shall certify the taking of such oath to the next quarter sessions, there to be recorded.

To be certi-
fied at the
quarter ses-
sions.

And it is further enacted, that all parts of the cities of *London* and *Westminster*, with the borough of *Southwark* and the several suburbs thereof, and parishes within the weekly bills of mortality, shall be under the immediate care, inspection and management of the said head office: and such and so many subordinate commissioners and sub-commissioners, and other officers and ministers for the execution of the premises, shall be from time to time nominated and appointed by his Majesty in all and every other the counties, cities, towns and places within this kingdom of *England*, dominion of *Wales*, and port of *Berwick*, as from time to time his Majesty shall think fit. And it is hereby further enacted, that the said office of excise in all places where it shall be appointed, shall be kept open from eight of the clock in the morning till twelve of the clock at noon, and from two of the clock in the afternoon till five of the clock in the afternoon, for the due execution and performance of all and every the matters and things in this act appointed and required. And it is further hereby enacted, that the said chief commissioners of excise, or the major part of them, shall from time to time issue forth and pay such sum and sums of money as shall from time to time be received, collected or levied by virtue of this act, into his Majesty's receipt of exchequer.

Limits of the
head office.
*Parish of St.
Mary le bon is
added by 24
Geo. 2. c. 40.
§ 27.*

Office hours.
*Altered by 23
Geo. 2. c. 26.
§ 12.*

Money to be
paid into the
exchequer.

XXXV. Provided always and be it enacted, that if any person or persons shall at any time be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, he or they shall and may plead the general issue, and give this act in evidence for his defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs be nonsuit, then such defendant or defendants shall have double costs to him or them awarded against such plaintiff or plaintiffs.

General issue.

Double costs.

XXXVI. Provided

Certiorari not
to supersede
proceedings.

*Edward Back-
well* not pre-
judiced.

XXXVI. Provided also and be it enacted, that no writ or writs of *certiorari* shall supersede execution or other proceedings upon any order or orders made by the justices aforesaid in pursuance of this act, but that execution and other proceedings shall and may be had and made thereupon, any such writ or writs or allowance thereof notwithstanding.

XXXVII. Provided always, and be it further enacted, that this act or any thing therein contained shall not be prejudicial to *Edward Backwell* alderman of *London*, as to the sum of twenty eight thousand four hundred and fifty pounds, or any part thereof, by him advanced upon the credit of several orders of this present Parliament, and by them charged on the receipt of the grand excise; that is to say, the sum of five thousand pounds payable to his Majesty's surveyor general for the repair of his Majesty's houses, charged by virtue of an order of the sixth of *September* one thousand six hundred and sixty, with interest for the same; the sum of ten thousand pounds advanced to her highness the Princess Royal, being charged with interest by an order of the thirteenth of *September* one thousand six hundred and sixty; the sum of ten thousand pounds payable to her Majesty the Queen of *Bohemia*, being charged together with interest by an order of the thirteenth of *September* one thousand six hundred and sixty; the sum of three thousand four hundred and fifty pounds payable for provisions for *Dunkirk*, by an order of the twenty sixth of *November* one thousand six hundred sixty; which sum of twenty eight thousand four hundred and fifty pounds, together with interest for the same according to the tenor of the said orders, after the rate of six *per cent.* shall be paid to the said *Edward Backwell* or his assigns out of the grand excise, and the arrears thereof in course, as is by the said orders appointed: and in case the same shall fall short in payment by the twenty fifth of *December* one thousand six hundred and sixty, that then the remainder shall continue secured to him out of the whole excise in course as aforesaid; and that no other payments be made out of the excise but what is appointed by this present Parliament in course to precede the same, until the said debt due to the said *Edward Backwell* be satisfied; and that in case any part of the monies due to Alderman *Backwell* be paid out of that part of the excise which shall grow due to the King's Majesty, that then his Majesty shall be reimbursed the same out of the first monies that shall come in of the arrears of excise that will be due the said twenty fifth of *December*.

Continued to every King since for life, and carried to the aggregate fund by
1 Geo. 3. cap. 1.

C A P. XXIV.

An Act for taking away the Court of Wards and Liveries and Tenures in Capite, and by Knights Service, and Purveyance, and for setting a Revenue upon his Majesty in lieu thereof.

[So much thereof as relates to the Duties of Excise.]

The heredi-
tary excise
granted.

SECT.
XIV.

NOW to the intent and purpose that his Majesty, his heirs and successors, may receive a full and ample recompence and satisfaction as well for the profits of the said court of wards, and the tenures, wardships, liveries, primer seisin, ousterlemains, and other the premises and perquisites incident thereunto, and for all arrears any way due for the same; as also for all and all manner of purveyance and provisions herein before mentioned, and intended to be taken away, and abolished; and all sums of money due or pretended to be due, or payable for and in respect of any compositions for the same.

XV. Be it therefore enacted by the authority aforesaid, that there shall be paid unto the King's Majesty, his heirs and successors for ever hereafter, in recompence

recompence as aforefaid, the feveral rates, impositions, duties and charges herein after expreffed, and in manner and form following; that is to fay,

- XVI. For every barrel of beer or ale above six shillings the barrel, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale publicly or privately, to be paid by the common brewer, or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, one shilling three pence. Beer or ale above 6 s. a barrel.
- XVII. For every barrel of six shillings beer or ale, or under, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out such beer or ale publicly or privately, to be paid by the said common brewer, or by such other person or persons respectively as aforefaid, and so proportionably for a greater or lesser quantity, three pence. Beer or ale of 6 s. a barrel.
- XVIII. For all cyder and perry made and sold by retail, upon every hogshead, to be paid by the retailer thereof, and so proportionably for a greater or lesser measure, one shilling three pence. Cyder, perry.
- XIX. For all metheglin or mead sold, whether by retail or otherwise, to be paid by the maker thereof, upon every gallon, one half peny. Metheglin, mead.
- XX. For every barrel of beer, commonly called vinegar-beer, brewed by any common brewer, in any common brewhouse, six pence. Vinegar-beer. Rep. 10 W. 3. c. 21. § 8.
- XXI. For every gallon of strong water or aqua-vitæ made and sold, to be paid by the maker thereof, one peny. Strong water.
- XXII. For every barrel of beer or ale imported from beyond the seas, three shillings. Beer or ale imported.
- XXIII. For every tun of cyder or perry imported from beyond the seas, and so proportionably for a greater or lesser quantity, five shillings. Cyder or perry imported.
- XXIV. For every gallon of spirits made of any kind of wine or cyder imported, two pence. Spirits imported.
- XXV. For every gallon of strong water perfectly made, imported from beyond the seas, four pence. Strong water imported. Explained 22 Car. 2. c. 4. § 2.
- XXVI. For every gallon of coffee made and sold, to be paid by the maker, four pence. Coffee. Rep. 1. W. & M. ft. 2. c. 6.
- XXVII. For every gallon of chocolate, sherbet and tea, made and sold, to be paid by the maker thereof, eight pence. Chocolate, &c. Rep. as to chocolate and tea, 1 W. & M. ft. 2. c. 6.
- XXVIII. And be it further enacted and ordained by the authority aforefaid, that the feveral rates, duties and charges of excise or new impost above mentioned, hereby set or imposed upon all and every the said foreign liquors which shall be imported or brought into all or any the ports of this kingdom and dominions thereof aforefaid, from and after the five and twentieth day of December next, shall be from time to time satisfied and paid by the merchant or merchants, importer or importers of the same, in ready money, upon his or their entry or entries made, and before the landing thereof. Excise on foreign liquors to be paid by the importer on entry before landing.
- XXIX. And be it further enacted by the authority aforefaid, that all common brewers of beer and ale shall once in every week; and all innkeepers, alehouse-keepers, victuallers, and other retailers of beer, ale, cyder, perry, metheglin, or strong water, brewing, making or retailing the same, shall once in every month, make true and particular entries at the office of excise, within the limits of which the said commodities and manufactures are made, of all beer, ale, perry, cyder, metheglin, strong water, or other the liquors aforefaid, which they or any of them shall brew, make or retail in that week and month respectively as aforefaid. Brewers to account weekly; other retailers monthly.
- XXX. And be it further enacted by the authority aforefaid, that all such common brewers who do not once a week make due and particular entries, shall forfeit ten pounds; and that every such innkeeper who doth not make true and particular entries once a month, shall forfeit five pounds; and that

every alehouse-keeper, victualler, or other retailer, who doth not once a month make due and particular entries, shall forfeit twenty shillings.

Of not clearing.

XXXI. And be it further enacted by the authority aforesaid, that every common brewer who shall not pay and clear off within a week after he made his entry, or ought to have made his entry as aforesaid, shall pay double the value of the duty: and that every innkeeper, alehouse-keeper, victualler, or other retailer, who shall not pay and clear off within a month after he made his entry, or ought to have made his entry as aforesaid, shall pay double the value of the duty. The said respective forfeitures to be levied upon their goods and chattles, in such manner and form as hereafter in this act is ordained and directed.

None compelled to go further than the next market town.

15 Car. 2. c. 11. § 9, 10.

XXXII. Provided that no such person as aforesaid shall be compelled by the commissioners or sub-commissioners of excise, to travel for the making of the said entries or payment of the said duties, or other cause whatsoever touching or concerning the same, if he live in a market town, out of the said town; if he live out of a market town, then to no other place than to the next market town to his habitation in the same county, on the market day.

Commissioners to appoint gagers.

XXXIII. And be it further enacted and ordained by the authority aforesaid, that the commissioners who shall be appointed by his Majesty for putting this act in execution, and their sub-commissioners in their respective circuits and divisions, shall hereby have power to constitute under their hands and seals, such and so many gagers as they shall find needful. Which gagers, and every of them, shall at all times, as well by night as by day; and if by night, then in the presence of a constable or other lawful officer; be permitted upon their request to enter the house, brewhouse, distilling-house, and all other houses and places whatsoever, belonging to or used by any brewer, innkeeper, victualler, or other retailer of beer brewing or making the same as aforesaid, or by any distiller of strong waters, or retailer of other the liquors aforesaid; and to gage all coppers, fats and vessels in the same; and to take an account of beer, ale, worts, perry, cyder, strong waters, aqua-vitæ, metheglin, or other the liquors aforesaid, in the said houses, places and vessels from time to time brewed, or made and distilled; and thereof to make return or report in writing to the said commissioners or sub-commissioners of excise, under whose office and limits such brewer, retailer, distiller or maker of the liquors aforesaid doth dwell and inhabit; leaving a true copy of such return in writing under his hand with such brewer, retailer, distiller or maker of the liquors aforesaid. And such reports or returns of the said gagers shall be a charge upon the said brewers, makers and retailers respectively. And if any such common brewer, maker or retailer shall refuse to permit any such gager or gagers to enter his brewhouse or any other place aforementioned, or to gage or take account of his brewing vessels, or of any such beer, ale, worts, perry, cyder, strong water, aqua-vitæ, metheglin, or other the liquors aforesaid, such brewer, retailer or distiller shall be forthwith forbidden by the said gager or gagers to sell, carry out or deliver to any of his customers any beer, ale, strong water, aqua-vitæ, or other the liquors aforesaid: and if any such brewer, retailer or distiller of any the liquors aforesaid after such warning given, shall sell, carry or deliver out the same, or any part thereof, not having paid and cleared the duty of excise, such person and persons shall, besides the forfeiture of double the value, forfeit and lose the sum of ten pounds as aforesaid for every offence, to be levied and recovered upon his or their goods and chattles in manner and form as hereafter in this act is provided.

Gagers may enter houses

and gage vessels,

and make report to commissioners,

leaving a copy with the brewer, distiller, &c.

Gager's report a charge.

Brewers, &c. obstructing, to be forbid selling.

Penalty on selling afterwards, not having cleared the duty.

36 Gallons a barrel of beer.

XXXIV. And for the avoiding of all incertainty and dispute touching the returns made or to be made by the gagers of any beer or ale so brewed as aforesaid; be it enacted and declared by the authority aforesaid, that every six and thirty gallons of beer taken by the gage according to the standard of the ale quart, four whereof shall make the gallon, remaining in the custody

custody of the chamberlains of his Majesty's exchequer, shall be reckoned, accounted and returned by the gager for a barrel of beer: and every two and thirty gallons of ale taken by the gage according to the same standard, shall be in like manner reckoned, accounted and returned for a barrel of ale: and all other the liquors aforesaid according to the wine gallon.

32 Gallons a barrel of ale.

XXXV. Provided always, and be it enacted and ordained by the authority aforesaid, that no brewers or retailers of beer and ale shall take any more in the price thereof, upon sale of the same, than according to the usual rates and prices; saving that every common brewer shall and may take and receive of all and every person and persons to whom he shall sell and deliver any beer or ale, the excise thereupon due as aforesaid, over and above the usual rates and prices.

Price of beer or ale not to be raised more than the excise.
2 Geo. 3. c. 14.

XXXVI. And be it enacted by the authority aforesaid, that for the better encouragement of all common brewers and makers of beer or ale to make due entry and payment thereof, according as by this act is appointed; the said common brewer not selling the same by retail, for and in consideration of waste by fillings and leakage of their beer and ale, shall have and be allowed out of the said returns made by the gagers, the several allowances and abatements hereafter mentioned; that is to say, upon every three and twenty barrels of beer, whether strong or small, returned by the said gagers, three barrels; and upon every two and twenty barrels of ale, whether strong or small, returned by the gagers, two barrels; which said allowances and abatements the said commissioners to be appointed as aforesaid, and their sub-commissioners, are hereby authorized to allow and make accordingly.

Allowance for leakage.

XXXVII. Provided always, that where any common brewer shall wittingly or willingly make a false entry, and be convicted for the same before the commissioners to be appointed as aforesaid, or any two of them, or before such other person or persons as are hereafter by this act appointed; in that case such brewer or brewers shall forfeit and lose, over and besides the penalties before mentioned, the said allowance so to be made, for six months then next ensuing.

Forfeiture for false entry.

XXXVIII. And be it enacted and ordained by the authority aforesaid, that no beer or ale shall be delivered in by such brewer or maker thereof to any victualler or other retailer thereof, until the rate which by such victualler or retailer is to be paid over and above the price of the said beer or ale, for or in respect of this duty, be first paid and satisfied by the said victualler or retailer to the brewer or maker thereof.

Beer or ale not to be delivered to retailers till they have paid the duty.

XXXIX. Provided always, that if any person or persons shall brew and sell by retail any small quantities of beer or ale in any fair within this realm, or dominions aforesaid, who is not otherwise any common or usual brewer or retailer thereof, and shall before any such selling and retailing thereof, well and truly pay and satisfy the duty due for the same to the commissioners or sub-commissioners within whose limits or division the said fair shall be held, or to their officers thereunto appointed, then such person or persons so brewing or retailing the same, and for so much and no more, nor otherwise, shall be freed and discharged from all penalties and forfeitures in and by this act before-mentioned and imposed; any thing therein contained to the contrary notwithstanding.

For beer or ale sold in fairs not by common brewers, duty to be paid before sale.

XL. Provided nevertheless, that it shall and may be lawful to and for the said commissioners and sub-commissioners respectively, to compound for this duty with any innkeeper, victualler, alehouse-keeper, or retailer of beer, ale, and other the liquors aforesaid, within their respective divisions, from time to time, in such manner and form as may be most for the advantage and improvement of the receipts thereof; any thing in this act before contained to the contrary notwithstanding.

Victuallers may compound.

XLI. And it is further ordained and enacted by the authority aforesaid, that the lord treasurer or commissioners of the treasury for the time being, or such other person or persons as his Majesty, his heirs and successors,

Treasury may farm the duties for three years.

cessors, shall appoint, shall have power, and are hereby authorized and empowered from time to time to treat, contract, conclude and agree with any person or persons for or concerning the farming of all or any the rates, duties and charges in this act mentioned upon beer, ale, perry, cyder, or other the liquors aforesaid, in any the respective counties, cities, or places of this realm, or dominions thereof, as may be for the greatest benefit and advantage of the said receipt, so as the same exceed not the term of three years.

XLII. And be it further enacted, that every such contract, bargain and agreement of the lord treasurer or commissioners of the treasury, or other persons aforesaid on behalf of his Majesty on the one part, and the person or persons farming on the other part, shall be good and effectual in law to all intents and purposes.

Persons named by the justices of peace to have the refusal.

XLIII. Provided always, to the end the aforesaid duty may be paid with most ease to the people, it is hereby further enacted, that the lord treasurer, commissioners of the treasury, or other persons aforesaid, shall not within six months after the commencement of this act, treat, conclude or agree with any person or persons touching the farming of this duty upon beer and ale in any the respective counties or places of this realm, or dominions thereof, other than with such person or persons as by the justices of peace of the said counties or places, or the major part of them, at their public quarter sessions, shall be nominated and appointed in that behalf; which person or persons is to have the first refusal of any such farm respectively, and may take the same; any thing in this act to the contrary thereof in any wise notwithstanding.

XLIV. Provided that the said duty shall not be let to any other person or persons than to the person or persons recommended by the justices, under the rate that it shall be tendered to and refused by such person or persons so recommended.

Forfeitures by whom adjudged.

XLV. And be it further enacted and ordained by the authority aforesaid, that all forfeitures and offences made and committed against this act, or any clause or article therein contained, shall be heard, adjudged and determined by such person and persons, and in such manner and form as hereafter in and by this act is directed and appointed; that is to say, all such forfeitures and offences made and committed within the immediate limits of the chief office in *London*, shall be heard, adjudged and determined by the said chief commissioners and governors of excise appointed by his Majesty, or the major part of them; or by the commissioners for appeals and regulating of this duty, or the major part of them, in case of appeal, and not otherwise. And all such forfeitures and offences made and committed within all, or any other the counties, cities, towns or places within this kingdom, or dominions thereof, shall be heard and determined by any two or more of the justices of the peace residing near to the place where such forfeitures shall be made or offence committed: and in case of neglect or refusal of such justices of the peace by the space of fourteen days next after complaint made, and notice thereof given to the offender, then the sub-commissioners, or the major part of them appointed for any such city, county, town or place, shall and are hereby empowered to hear and determine the same; and if the party find himself aggrieved by the judgement given by the said sub-commissioners, he shall and may appeal to the justices of the peace at the next quarter sessions; who are hereby empowered and authorized to hear and determine the same, whose judgement therein shall be final. Which said commissioners for appeals and regulating of this duty, and the chief commissioners for excise, and all justices of peace and sub-commissioners aforesaid respectively, are hereby authorized and strictly enjoined and required, upon any complaint or information exhibited and brought of any such forfeiture made, or offence committed contrary to this act, to summon the party accused, and upon his appearance or contempt to proceed to the examination of the matter of fact; and upon due proof made thereof,

either

either by the voluntary confession of the party, or by the oath of one or more credible witnesses (which oath they or any two or more of them have hereby power to administer) to give judgement or sentence according as in and by this act is before ordained and directed; and to award and issue out warrants under their hands for the levying of such forfeitures, penalties and fines as by this act is imposed for any such offence committed, upon the goods and chattles of the offender; and to cause sale to be made of the said goods and chattles, if they shall not be redeemed within fourteen days, rendering to the party the overplus, if any be; and for want of sufficient distress, to imprison the party offending till satisfaction be made. See 27 Geo. 2. c. 20.

XLVI. Provided nevertheless, that it shall and may be lawful to and for the said respective justices of peace, commissioners for excise, or any two of them, or their sub-commissioners respectively, from time to time, where they shall see cause, to mitigate, compound or lessen such forfeiture, penalty or fine, as in their discretion they shall think fit; and that every such mitigation and payment thereupon accordingly made, shall be a sufficient discharge of the said penalties and forfeitures to the persons so offending; so as by such mitigation the same be not made less than double the value of the duty of excise which should or ought to have been paid, besides the reasonable costs and charges of such officer or officers, or others as were employed therein, to be to them allowed by the said justices; any thing in this act to the contrary in any wise notwithstanding. And it is hereby further enacted and ordained, that all fines, forfeitures and penalties mentioned in this act, all necessary charges for the recovery thereof being first deducted, shall be employed, three fourth parts thereof to and for the use of the King's Majesty, and the other fourth part to the discoverer or informer of the same. Fines may be mitigated. And for the better managing, collecting, securing, levying and recovering of all and every the said rates and charges of excise hereby imposed and set upon all or any the commodities before mentioned, to the end the same may be paid and disposed of according to the intent of this present act, be it further enacted and ordained by the authority aforesaid, and it is hereby enacted, that one principal head office shall be erected and continued in the city of *London* or within ten miles thereof, from time to time, as long as his Majesty shall think fit, for this duty, unto which all other officers for the same within *England* and *Wales*, and the town and port of *Berwick*, shall be subordinate and accountable: which said office shall be managed by such officers as shall be appointed by the King's Majesty as aforesaid, who, or any two of them, are hereby appointed and constituted commissioners and governors for the management of his Majesty's receipt of the excise, and to sit in some convenient place in the city of *London* or within ten miles thereof, from time to time, as long as his Majesty shall think fit, for the ends aforesaid. Applied 3-4ths to the King, 1-4th to the informer.

XLVII. And be it enacted by the authority aforesaid, that no person or persons shall be capable of intermeddling with any office or employment relating to the excise, until he or they shall before two or more justices of peace in the county where his or their employments shall be, or before one of the barons of the exchequer, take the oaths of allegiance and supremacy, which oaths they have hereby power to administer, together with this oath following, *mutatis mutandis*, Head office in London.

YOU shall swear to execute the office of *truly and faithfully without favour or affection, and shall from time to time true account make, and deliver to such person or persons as his Majesty shall appoint to receive the same, and shall take no fee or reward for the execution of the said office from any other person than from his Majesty, or those whom his Majesty shall appoint in that behalf.* Two commissioners may act.

H

XLVIII. And

To be certified at the quarter sessions.

Limits of the head office.

Parish of St. Marylebone is added by 24 Geo. 2. c. 40. § 27.

Office hours. Altered by 23 Geo. 2. c. 26. § 12.

Money to be paid into the exchequer.

General issue.

Double costs.

Certiorari not to supersede proceedings.

General pardon by 12 Car. 2. c. 11. not affected.

Edward Backwell not prejudiced.

XLVIII. And be it further enacted by the authority aforesaid, that every such justice of peace shall certify the taking of such oath to the next quarter sessions, there to be recorded.

And it is further enacted, that all parts of the cities of *London* and *Westminster*, with the borough of *Southwark* and the several suburbs thereof, and parishes within the weekly bills of mortality, shall be under the immediate care, inspection and management of the said head office: and such and so many subordinate commissioners and sub-commissioners, and other officers and ministers for the execution of the premises, shall be from time to time nominated and appointed by his Majesty, his heirs and successors, in all and every other the counties, cities, towns and places within this kingdom of *England*, dominion of *Wales*, and port of *Berwick*, as from time to time his Majesty, his heirs and successors shall think fit. And it is hereby further enacted, that the said office of excise in all places where it shall be appointed, shall be kept open from eight of the clock in the morning till twelve of the clock at noon, and from two of the clock in the afternoon till five of the clock in the afternoon, for the due execution and performance of all and every the matters and things in this act appointed and required. And it is further hereby enacted, that the said chief commissioners of excise, or the major part of them, shall from time to time issue forth and pay such sum and sums of money as shall from time to time be received, collected or levied by virtue of this act, into his Majesty's receipt of exchequer.

XLIX. Provided always and be it enacted, that if any person or persons shall at any time be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, he or they shall and may plead the general issue, and give this act in evidence for his defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs be nonsuit, then such defendant or defendants shall have double costs to him or them awarded against such plaintiff or plaintiffs.

L. Provided also and be it enacted, that no writ or writs of *certiorari* shall supersede execution or other proceedings upon any order or orders made by the justices aforesaid in pursuance of this act, but that execution and other proceedings shall and may be had and made thereupon, any such writ or writs or allowance thereof notwithstanding.

LI. Provided, that this act or any thing therein contained shall not extend, or be construed to extend in any manner to weaken or invalidate one act of this present Parliament intituled, *An act of free and general pardon, indemnity and oblivion*; but that every clause, article, matter, and thing therein mentioned and comprized, shall, notwithstanding this act or any matter or thing therein, remain good and valid, and be of the same force, virtue and effect as if this act had never been made.

LII. Provided always, and be it further enacted, that this act or any thing therein contained shall not be prejudicial to *Edward Backwell* alderman of *London*, as to the sum of twenty eight thousand four hundred and fifty pounds, or any part thereof, by him advanced upon the credit of several orders of this present Parliament, and by them charged on the receipt of the grand excise; that is to say, the sum of five thousand pounds payable to his Majesty's surveyor general for the repair of his Majesty's houses, charged by virtue of an order of the sixth of *September* one thousand six hundred and sixty, with interest for the same; the sum of ten thousand pounds advanced to her highness the Princess Royal, being charged with interest by an order of the thirteenth of *September* one thousand six hundred and sixty; the sum of ten thousand pounds payable to her Majesty the Queen of *Bohemia*, being charged together with interest by an order of the thirteenth of *September* one thousand six hundred and sixty; the sum of three thousand four hundred and fifty pounds payable for provisions for *Dunkirk*, by order of the twenty sixth of *November* one thousand six hundred and sixty; which sum of twenty eight thousand

thousand four hundred and fifty pounds, together with interest for the same according to the tenor of the said orders, after the rate of six *per cent.* shall be paid to the said *Edward Backwell* or his assigns out of the grand excise, and the arrears thereof in course, as is by the said orders appointed: and in case the same shall fall short in payment by the twenty fifth of *December* one thousand six hundred and sixty, that then the remainder shall continue secured to him out of the whole excise in course as aforesaid; and that no other payments be made out of the excise but what is appointed by this present Parliament in course to precede the same, until the said debt due to the said *Edward Backwell* be satisfied; and that in case any part of the monies due to Alderman *Backwell* be paid out of that part of the excise which shall grow due to the King's Majesty, that then his Majesty shall be reimbursed the same out of the first monies that shall come in of the arrears of excise that will be due the said twenty fifth of *December*.

Anno decimo quinto CAROLI II. Regis.

C A P. XI.

An additional Act for the better ordering and collecting the Duty of Excise, and preventing the Abuses therein.

FOR the preventing of the frauds and deceits of brewers, and other persons who make beer and ale, and other exciseable liquors to sell, and of the abuses committed by the officers, collectors and managers of the excise, to the great decay of his Majesty's revenue of excise and obstruction of the due and orderly collecting of the same, and for supply and amendment of certain defects in the laws and statutes relating to the duty of excise, as well for the support and advance of the said revenue as for the ease of the people; be it enacted by the King's most excellent Majesty, by and with the consent of the Lords spiritual and temporal, and of the Commons in this Parliament assembled, and by authority of the same, that no common brewer, innkeeper, victualler or other retailer of beer or ale, shall at any time after the first day of *September* one thousand six hundred sixty three, without first giving notice thereof at the next office of excise, or to the commissioners, farmers or sub-commissioners of excise, or one of them, within the limits and jurisdiction of whose office he or they do or shall inhabit, erect, set up, alter or enlarge any tun, fat, back, cooler or copper, and shall make use of any of them for the brewing or making any beer or ale, or worts, or shall make use of or keep any private and concealed storehouse, cellar, or other place for the laying of any beer or ale or worts in cask, other than such as are already openly set up, erected and made use of in his common and usual brewhouse, and now openly discovered and known; upon pain to forfeit the sum of fifty pounds for every tun, fat, back, copper and cooler set up and made use of without such notice given as aforesaid, and contrary to the true intent and meaning hereof: and that all and every other person or persons in whose occupation any house, messuage, outhouse or other place whatsoever is or shall be, where any such private and concealed tun, back, cooler or storehouse shall be found and discovered, shall also forfeit and lose the sum of fifty pounds; to be levied and recovered in manner and form as in and by this present act is hereafter directed and ordained: and moreover, every such private and concealed tun, fat, back, copper or cooler so discovered and found as aforesaid, or altered or enlarged, together with all beer, ale or worts therein being, shall and may be taken up, seized, carried away, and delivered to the overseers for the poor, to be sold for the use of the poor, or distributed amongst them.

II. And be it further enacted by authority aforesaid, that from and after the eighth day of *November*, in the year of our Lord one thousand six hundred

Notice to be given of brewing vessels.

Explained 1
W. & M. 11. 1.
c. 24. § 11.

Commissioners not to be farmers, et vice versa.

12 Car. 2. c.
23.

12 Car. 2. c.
24.

Penalty.

Such patents
void.

Penalty of
corrupt judge-
ment by com-
missioners who
are now farm-
ers.
EXP.

Double costs
for frivolous
appeals from
those commis-
sioners.

Gagers to give
brewers a co-
py of his re-
turn.

dred sixty and five, no person or persons whatsoever nominated by his Majesty to be in commission for the regulating of his Majesty's revenue of excise, or for the exercise of any the powers or authorities mentioned in an act intituled, *A grant of certain impositions upon beer, ale and other liquors for the increase of his Majesty's revenue during his life*; or one other act intituled, *An act for taking away the court of wards and liveries, and tenures in capite by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*; or in this present act, shall presume to farm the said revenue of his Majesty either directly or indirectly, by obtaining letters patents to him or themselves thereof, or any person or persons whatsoever intrusted for him or them, or to or for his or their use, benefit or behoof: nor that any person or persons whatsoever being a farmer of the said revenue, shall be any way capable to be nominated a commissioner for the regulating his Majesty's said revenues of excise, or exercising any powers or authorities concerning the same: but if any person or persons who stand thus disabled as aforesaid to be nominated a commissioner, shall become a farmer, and shall in either of the said cases nevertheless presume directly or indirectly to act as a commissioner, farmer or sub-commissioner, to execute the powers and authorities aforesaid, either alone or jointly with other persons that are farmers, or else with any other who are not farmers, shall from and after such his acting lose the benefit of his said farm, and be thenceforth totally for ever disabled to be either farmer of the said revenue or commissioner for the regulating thereof, and exercising the powers aforesaid: and that all and every act and acts done by any commissioner or commissioners, or sub-commissioners, being farmer or farmers, by him or themselves, or jointly with others who are not farmers, shall be void in law and of none effect; and that all and every person or persons any way molested or troubled by the command and authority of such commissioner or commissioners acting by him or themselves, or together with others who are not farmers or commissioners, may bring his action at law for the same in any of his Majesty's courts at *Westminster*, and thereby recover his damages against any such commissioner or commissioners; any law or statute to the contrary notwithstanding.

III. And that all and every letters patents to be made from and after the tenth day of *April*, in the year of our Lord one thousand six hundred sixty and three, enabling any farmer or farmers of the excise to be commissioner or commissioners, or sub-commissioners, shall be utterly void and of none effect; any thing in any of the said acts to the contrary notwithstanding.

IV. And that if any commissioner or sub-commissioner, commissioners or sub-commissioners, who by colour or virtue of any letters patents are now both commissioners or sub-commissioners for regulating the said revenue, and likewise farmers of the said revenue, shall give any false and corrupt judgement in advancement of the benefit of his or their said farm to the brewers damage, contrary to law, he or they shall forfeit for every such judgement so falsely and corruptly given, double costs to the party so injured by the said corrupt and false judgement: and in case any person shall unjustly complain of any judgement of the commissioners or sub-commissioners as aforesaid, and so shall be found upon his appeal, the said party shall forfeit double costs to the said commissioners for such unjust vexations, to be recovered by information, bill or plaint in any court of record.

V. And be it further enacted by the authority aforesaid, that from and after the first day of *September*, in the year of our Lord one thousand six hundred sixty and three, all and every gager or gagers of the excise who shall take an account of any beer or ale brewed or made by any common brewer, shall weekly after such common brewer hath made or ought to have made his entry at the office of excise, and not otherwise, make and deliver to such common brewer at his house, or to some of his servants in his behalf, a true copy under his or their hand of such return or report as he or they have made thereof to the commissioners or sub-commissioners of excise

excise respectively; upon pain to forfeit for every neglect or refusal the sum of forty shillings.

VI. Provided nevertheless, that no such common brewer or brewers shall be sued or prosecuted for any penalty or forfeiture by him or them incurred for or by reason of any misentry or short entry, if he or they shall within the space of one week after the delivery of such copy as aforesaid, certify his or their entry according to the said return, or otherwise discharge himself.

Brewer not punished for misentry if rectified in a week.
See 1 W. & M. st. 1. c. 24. § 10.

VII. Be it enacted, that from and after the said first day of *September* one thousand six hundred sixty three, and as often as there shall be occasion, two able artists shall be appointed, one of them by his Majesty's commissioners, farmers or sub-commissioners for excise, and the other by the brewers of any city or place; which said artists shall take an oath, which oath any one justice hath hereby power to administer, to take and compute the just contents and gage of all coppers, fats, tuns, backs and coolers, and all other brewing vessels of that nature, belonging to all or any brewer or brewers of beer or ale to sell, and to deliver and give under their hands one copy of the particular contents of all such vessels to the aforesaid commissioners, farmers and sub-commissioners, and another true copy thereof to each and every such respective brewer; which computation by the artists aforesaid, shall answer and be according to the measures and proportions exprest in the said former acts for excise.

Two gagers to gage on oath, and give copies.

VIII. And be it further enacted, that no commissioner, farmer or sub-commissioner for the excise, or common brewer of ale or beer to sell, or inn-keeper whatsoever, shall from and after the said first day of *September*, have power to act in or execute as a justice of the peace any of the powers, clauses or things contained in any of the laws made for and concerning the excise, or in this present act: and if any of the said persons shall presume to act or execute any thing contrary hereunto, it is hereby further declared, that all such things so acted or executed by any of them, are and shall be utterly void and null to all intents and purposes.

Commissioners or brewers not to act as justices in excise matters.

IX. And whereas by the said recited acts it is enacted, that no person shall be compelled by the commissioners or sub-commissioners of excise to travel for the making of his entries or payment of the duties of excise, or other cause whatsoever touching or concerning the same, if he live in a market town out of the said town, and if he live out of a market town, then to no other place than to the next market town to his habitation in the same county on the market day; and nevertheless the commissioners and sub-commissioners or their officers, have not accordingly kept officers in the market towns in many counties within *England* and *Wales*, whereby such entries and payments for the duties of excise might be had and made, and yet do take and levy the penalties and forfeitures in the said acts mentioned for non-entry and payment of the duty, and do otherwise thereupon grieve and vex his Majesty's subjects, contrary to the true intent and meaning of the said acts;

X. Be it therefore enacted by the authority aforesaid, that from and after the said first day of *September*, in the year of our Lord one thousand six hundred sixty and three, the commissioners, farmers or sub-commissioners in each county within *England* and *Wales*, shall constitute and appoint, or depute under their hands and seals, such person or persons as they shall think needful in each respective market town, to be there upon every market day, in some known and public place for the receiving of the said entries and duties of excise, and for performing all other matters and things touching the said duty, according to the said acts and this present act; which said person and persons so constituted or deputed (and the place where they intend to hold or keep such office, being on the next market day after such constitution or deputation published in full and open market) shall attend at such office on every market day in such market town; and shall keep the said

Officers to attend in market towns on market days.

Altered by 23
Geo. 2. c. 26.
§ 12.
Penalty 10l.

office open from nine of the clock in the morning until twelve of the clock at noon, and from two of the clock in the afternoon until five of the clock in the afternoon. And in case such office shall not be so kept and attended in each market town respectively, the commissioners, farmers, sub-commissioners or other person or persons so neglecting or refusing to do the same, shall for every market day forfeit ten pounds; the one half to the King's Majesty, his heirs and successors, and the other half to him or them that will inform and sue for the same in any of his Majesty's courts of record by action of debt, bill, plaint or information, wherein no essoin, protection or wager of law shall be admitted or allowed: and such person as shall come to such market town to make such entry or payment of the duties, and shall tender the same according to the said acts, and be able to prove such tender by the oath of one or more sufficient witness, shall not be liable to any penalty or forfeiture imposed by the said acts, for such weekly or monthly entries or payments as should have been made or paid on such market day; any article, clause or thing in any or either of the said acts or this present act to the contrary notwithstanding.

Beer to be
carried out
between 3 in
the morning
and 9 at night
in summer,
and between
5 in the morn-
ing and 7 at
night in win-
ter.

20s. penalty.

Not to mix
strong beer
with small af-
ter the gage,
without no-
tice,

nor conceal
beer from the
gager.

20s. penalty.
See 1 W. &
M. c. 24. § 11.

All brewing
vessels, &c.
liable for the
duties and pe-
nalties.

XI. And be it further enacted by the authority aforesaid, that from and after the said first day of *September*, no common brewer of beer or ale shall sell, deliver or carry out any beer or ale to any his customers, either in whole cask or by the gallon, in any city, town corporate or market town, before notice given to an officer of excise, but between the hours of the day hereafter mentioned; that is to say, from the twenty fifth day of *March* to the twenty ninth day of *September* yearly, between the hours of three of the clock in the morning and nine of the clock in the evening; and from the nine and twentieth day of *September* to the five and twentieth day of *March* yearly, between the hours of five of the clock in the morning and seven of the clock in the evening; upon pain that every brewer doing contrary hereunto, shall for every such offence forfeit and lose the sum of twenty shillings for every barrel of beer or ale that shall be so carried out contrary to the true meaning of this act, to be levied and recovered as in and by this present act is hereafter enacted and appointed.

XII. And be it further enacted by authority aforesaid, that if any common brewer, innkeeper, victualler or other retailer of beer or ale, shall at any time after the first day of *September*, after an account hath been taken by the said gager or gagers of the quantity and quality of the beer, ale or worts found in his tun and other brewing vessels, convert any part of his small beer or small worts so taken account of into strong beer or ale, by mingling, letting down or striking over any such strong ale or strong worts into, with, or amongst any such small beer or small worts, and shall sell, deliver out or retail the same, or any part thereof, without giving notice to the same gager or gagers of the quantity so mingled and converted as aforesaid; or if any such brewer or retailer as aforesaid shall after the said time hide, conceal or convey any beer, ale or worts not gaged, from the sight or view of the gager or gagers appointed to take account of the same, whereby the King's Majesty or his commissioners or farmers shall or may be defrauded in any manner or wise of the duties due for the same, or any part thereof; every such common brewer victualler and retailer for every barrel of beer or ale by him or them so mingled, converted, sold, delivered, hid, concealed or conveyed away contrary to the true intent and meaning hereof, shall forfeit and lose the sum of twenty shillings, to be levied and recovered in manner and form as in and by this present act is herein after ordained and appointed.

XIII. And be it further declared and enacted, that all and every the brewing vessels and utensils for brewing, into whose hands soever the same shall come, and by what conveyance or title soever the same be claimed, shall be liable and subject unto, and are hereby charged with all and singular the debts and duties of excise in arrear, and owing by any person or persons for

for any beer or ale made within the said brewhouse; and shall also be subject to all penalties and forfeitures incurred by such person or persons so using the said brewhouse for any offence against the laws and statutes for excise; and that it shall be lawful in all cases to levy debts and penalties, and use such proceedings against the utensils therein contained, as it may be lawful to do in case the debtor or offender using the said utensils had been truly and really owner and proprietor of the same.

XIV. And be it further enacted by authority aforesaid, that after the first day of *September*, no common brewer of beer or ale, nor any other person whatsoever, who hath or shall compound for the duties of excise for beer or ale by him brewed or to be brewed, shall during the term of such composition brew or make, or suffer or permit any beer or ale to be brewed or made within his brewhouse for any common brewer whatsoever, without first giving notice, as well of every particular brewing, as of the quantity and quality of the beer and ale at every such brewing intended to be brewed and made, unto the respective commissioners, farmers or sub-commissioners of excise, within the districts of whose office such common brewer doth or shall inhabit, and forthwith paying down unto the said respective commissioners, farmers or sub-commissioners, the full excise of all the said beer and ale; upon pain that as well the brewer who shall brew the same as the brewer for whom the said beer or ale shall be brewed, shall forfeit and lose for every barrel the sum of five pounds, the one moiety to the King's Majesty, and the other moiety to the informer that shall sue for the same in any court of record.

No compounder to brew for other brewers without first giving notice and paying the duties.

5*l.* per barrel penalty on each party.

XV. And be it further enacted by the authority aforesaid, that from and after the said first day of *September*, no person or persons shall be permitted to sell or retail any coffee, chocolate, sherbet or tea, without licence first obtained and had by order of the general sessions of the peace in the several and respective counties, certificate being first shewed that they have given good security for the due payment of their dues to the King, or the chief magistrate of the place in whose jurisdiction he or they do or shall inhabit or dwell, for the selling or retailing of the same; nor shall any licence be granted to any retailer until security first given by recognizance or otherwise; for which licence, recognizance and security twelve pence shall be given, and no more, for the payment of the excise. And every person or persons selling or retailing any of the said liquors without licence had, and security given as aforesaid, shall forfeit and lose the sum of five pounds for every month he or they shall continue selling or retailing the same.

Licence for retailing sherbet, &c.

Not in force as to coffee chocolate or tea, since 1 W. & M. it. 2. c. 6.

XVI. And be it further enacted by the authority aforesaid, that from and after the said first day of *September*, no brewer or other person whatsoever shall bribe or corrupt, or give any money, fee or other reward whatsoever, to any gager or gagers, or other officer whatsoever, to make any false return or report into the office of excise, of any beer, ale or other liquors exciseable made or brewed, or to be made or brewed, within his or their charge, division or walk, or to forbear or omit the doing or executing of his or their places or employments; upon penalty of ten pounds for every such offence: and that no sworn gager or gagers, or other officer whatsoever, shall directly or indirectly take and receive any bribe, money, fee, gift or other reward of any brewer or other person whatsoever, for any cause or matter relating to the excise; upon penalty that every such sworn gager or other person so offending, shall for every such offence forfeit and lose the sum of ten pounds. All and every of which said respective offences shall be proved by the oaths of two lawful and credible witnesses before two justices of the peace, or chief magistrate of the place where such offence shall be committed; which said justices or magistrates respectively have hereby power to administer the said oaths, and also to examine, adjudge and determine the same, and to cause such penalties by warrant under their hands and seals, to be levied by distress and sale of the offender's goods, rendering to the party the overplus; and for

10*l.* penalty on brewer, &c. corrupting a gager, and on the gager.

See 11 Geo. 1. c. 30. § 40. & 9 Geo. 2. c. 35. § 24.

Proof by two witnesses before two justices.

for want of such distress to commit every such offender to the common gaol of such county or place, there to remain by the space of three months without bail or mainprize.

Foreign liquors not to be landed before entry made, and the duties paid; and in presence of an officer; and by warrant of the collector.
1. Vent. 62.

XVII. And for the better levying and collecting the duties of excise upon all foreign or imported liquors, be it enacted by authority aforesaid, that no such foreign or imported liquors shall be landed or put on shore out of any ship or vessel from beyond the seas, before due entry be first made thereof with the officer or collector appointed for the excise in the port or place where the same shall be imported, or before the duty of excise due and payable for the same be fully satisfied and paid; and that every warrant for the landing or delivering of any such foreign liquors shall be signed by the hand of the said officer or collector of the excise in the said port or place respectively, upon pain that all such foreign liquors as shall be landed, put on shore or delivered contrary to the true intent and meaning hereof, or without the presence of an officer or waiter for the excise, or the value thereof, shall be forfeited and lost, the one moiety to the King's Majesty, and the other moiety to him or them who shall or will seize, inform or sue for the same, to be recovered of the importer or proprietor thereof.

Brought by coast cocquet to be entered.

XVIII. And that no person or persons whatsoever bringing any exciseable liquors (except, beer, ale, cyder, perry and metheglin) into any part or place of this realm, by coast-cocquet, transire or certificate, nor any person or persons to whom the same or any of them shall be consigned, shall land, or cause any such exciseable liquors (except before excepted) to be landed or put on shore, without making or causing due entry to be made of the same, with the officer or officers of the excise for the time being appointed to receive and take such entries within the port or place where the same shall be landed; upon pain in every such case as aforesaid to forfeit double the value of the said liquors landed or put on shore, contrary to the true intent and meaning hereof.

No appeal till the single duty is deposited, and security given for the penalty.

XIX. Provided also, and be it further enacted and ordained by authority aforesaid, that no appeal in any cause of excise whatsoever shall be admitted, until the party appellant shall have first deposited and laid down the single duty of excise in the hands of the commissioners, farmers or sub-commissioners of excise, within whose jurisdiction or division the said cause was originally heard and determined, and have given security to the commissioners of appeal, or justice of the peace respectively where such cause is to be finally adjudged, for all such fine, forfeiture and penalty, as upon such hearing and determination was adjudged against him; and that if upon the hearing and determining of any such appeal the said original judgment shall happen to be reversed and made null, then and in every such case the said commissioners, farmers or sub-commissioners of excise, in whose hands the said single duty of excise was deposited, shall restore and deliver back the same or as much thereof as shall be adjudged by the commissioners of appeals, or justices of the peace respectively to the said appellant; and the party originally prosecuting shall pay him double costs; but in case the first judgment shall be affirmed, the party appealing shall pay the like costs unto the commissioner or commissioners complained of; any thing in this act or in any other act or statute whatsoever to the contrary thereof contained in any wise notwithstanding.

Double costs on affirmance or reversal.

Vinegar-beer.
Rep. 10 W. 3.
c. 21. § 8.

XX. And be it further enacted by the authority aforesaid, that all and every person or persons whatsoever brewing or making any beer, whether in a common brewhouse or otherwise, for sale, or to convert into vinegar for sale, shall pay for every barrel of such vinegar-beer so made and brewed, the several and respective sums already imposed and set by any the acts of excise above mentioned upon vinegar-beer brewed by any common brewer in any common brewhouse; any thing in the said acts or either of them to the contrary notwithstanding.

XXI. And it is hereby further declared, that every college and hall in either of the universities, which before the duty of excise was imposed did brew their own beer and ale within their own precincts, and size it out to their respective members within their own precincts only, are not liable to the payment of any duty of excise for the same, either by this or any the fore-mentioned acts. Colleges who brewed their own beer before, exempted.

XXII. Provided also, and be it enacted, that all differences, appeals and complaints that shall happen and arise between party and party in order to the payment of the duty of excise, shall be heard and determined in the proper county, or in the several ridings and divisions of *Yorkshire* and *Lincolnshire*, where they shall arise, and not elsewhere. Appeals, &c. to be heard in the proper county.

XXIII. And be it further enacted by the authority aforesaid, that no farmer, commissioner, sub-commissioner or other officer of excise, shall directly or indirectly take or receive any money, fee or reward, for or concerning the taking of any bond, or giving any receipt or note in writing, relating to the excise, to or from any person or persons whatsoever; upon pain that every such person so offending shall for every such offence forfeit the sum of ten shillings. Not to take fees for taking bonds or giving receipts.

XXIV. And be it further enacted by the authority aforesaid, that the justices of the peace or any two or more of them, or chief magistrates in the several counties, cities, divisions and places within *England* and *Wales* respectively, shall meet once in every month in their respective divisions, or oftener if there shall be occasion, to hear, determine and to adjudge all matters and offences against this or the aforesaid acts. Two justices, &c. to meet monthly to hear all matters.

XXV. And be it further enacted by the authority aforesaid, that one third part of all fines, penalties and forfeitures not herein otherwise disposed, shall be to the King's Majesty, his heirs and successors, and one other third part to the poor of the parish where the offence shall be committed, and the other third part to him that shall inform and sue for the same: and that all fines, penalties and forfeitures for which no remedy is ordained for recovering thereof by this act, shall be recovered by action of debt, bill, plaint or information in any court of record within such county, city or corporation where the offence shall be committed, or by such other ways and means, and in such manner as by the said former act is directed and appointed. Penalties applied, 1-third to the King, 1-third to the poor, and 1-third to the informer. How recovered.

XXVI. Provided always, that after the said third day of *September*, no appeal in any matter or cause of excise within the immediate limits of the chief office of *London*, nor within the limits of the present farm of *London*, during the continuance of such farm, shall be admitted, unless the same be brought within two months next after the first judgement, and notice thereof given or left at the dwelling house of the party or parties concerned therein; nor shall any appeal in any matter or cause of excise in any other county, city, town or place be admitted, unless the same be brought within four months after the first judgement, and notice given as aforesaid; any thing in this act to the contrary notwithstanding. Appeals in London, &c. to be brought in 2 months, and notice given. Elsewhere in 4 months.

XXVII. Provided nevertheless, and it is hereby enacted, that no commissioner, farmer, sub-commissioner or other person employed or to be employed in the farming, collecting or taking accounts for the duty of excise, do after the first day of *September* next take upon him or them any such office, or proceed in execution of any such employment, until he or they have first taken the oaths appointed to be taken by the act of Parliament, intituled *A grant of certain impositions on beer, ale and other liquors, for the increase of his Majesty's revenue during his life*, before the respective persons appointed in the said act of Parliament; and have entred his certificate for taking the said oaths with the auditor of excise; under the penalty of fifty pounds for every month he or they shall so neglect to take the same. All officers to take the oaths.

Anno decimo quinto

C A R O L I II. Regis.

C A P. XII.

An explanatory Act for Recovery of the Arrears of Excise.

EXP.
Sureties an-
swerable for
officers then
chargeable,
and not par-
doned.

BE it declared and enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and of the Commons in this present Parliament assembled, and by authority of the same, that where any commissioner, sub-commissioner, treasurer, and all other officers which were heretofore employed in the receipt of the excise, farmer or collector of excise, which are and standeth charged with, or accountable for any duties of excise by him or them received, farmed or detained, or any ways due from the persons before named, or any of them, and not pardoned by the late act intituled *An act of free and general pardon, indemnity and oblivion*, that there and in such case all and every the sureties of such person and persons charged or chargeable as aforesaid, shall be deemed and taken to be liable and answerable according to the nature of their respective securities; any doubt or question made touching the construction of the said late act of free and general pardon to the contrary notwithstanding.

Summons left
at such per-
son's house
good notice.

II. And be it further declared and enacted by the authority aforesaid, that, where the commissioners of excise for the time being, or the major part of them, have issued out any summons or warning which hath been left at the house, or usual place of residence, or with the wife, child, or menial servant of any the aforesaid person or persons chargeable or accountable as aforesaid, the same shall be deemed and adjudged a good and sufficient summons, and as legal and effectual a notice as if the same had been actually delivered to the proper hands of such person or persons to whom the same was directed; any doubt or question thereof made to the contrary notwithstanding.

The last section of this act is printed as a perpetual law, in the collection of excise laws published in 1737 in octavo: but it appears to relate only to the officers of excise and their sureties at the time of passing this act; and therefore the effect of it is enacted again by 32 Geo. 2. cap. 17.

Anno decimo sexto & septimo

C A R O L I II. Regis.

C A P. IV.

An additional Act for the better ordering and collecting the Duty of Excise.

Powers of
commissioners
given to farm-
ers, except the
judicial part.

FOR the better ordering and collecting the duty of excise, be it enacted and declared by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and the Commons in this present Parliament assembled, and by the authority of the same, that from and after the eighth day of *November*, which shall be in the year of our Lord one thousand six hundred sixty and five, all farmers of excise, or any of them, within the several circuits and divisions of their respective farms, shall and are enabled hereby to exercise and put in execution all such powers and authorities which the commissioners or sub-commissioners of

XXII. CAROLI II. Cap. iv.

35

of excise are enabled to do and execute by the several acts and statutes of excise, for the levying, raising, receiving and managing of the said revenue of excise; except the judicial part of hearing and determining all breaches and offences against the laws of excise, and of imposing, mitigating or compounding of fines or penalties.

Anno vicesimo secundo

C A R O L I II. Regis.

C A P. IV.

An Act for settling the Imposition on Brandy.

WHEREAS by two acts made in the twelfth year of his Majesty's reign, and confirmed by this present Parliament, there was laid upon every gallon of spirits made of any kind of wine or cyder imported, the rate and duty of four pence, namely by each of the said acts two pence, and upon every gallon of strong water perfectly made imported from beyond the seas, the rate and duty of eight pence; and whereas some doubts have been made and raised concerning a certain liquor imported from beyond the seas called *brandy*, whether the same should pay the rate and duty laid by the said acts upon spirits made of any kind of wine or cyder imported, or the rate and duty thereby laid upon strong water perfectly made imported from beyond the seas;

12 Car. 2. c.
23.
12 Car. 2. c.
24.

II. Be it therefore declared by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that the said liquor called brandy was at the time of making and confirming the said acts, and is, a strong water perfectly made; and being imported from beyond the seas, was and is charged and chargeable in and by the said acts, with the rate and duty of eight pence *per* gallon set and imposed in and by both the said acts upon strong water perfectly made imported from beyond the seas; and was not nor is not chargeable with the rate and duty of four pence only *per* gallon, by the said acts set and imposed upon spirits made of wine or cyder imported.

Brandy imported to pay as strong water perfectly made.

III. Provided always, and it is hereby enacted, that in regard it doth not appear that the rate or duty of eight pence *per* gallon was by his Majesty's commissioners, farmers or other officers in that behalf, claimed or demanded by virtue of the said acts before the first day of *November* in the year of our Lord one thousand six hundred sixty and six, that no person or persons who have imported any brandies before that time, shall be charged or chargeable with any more than the rate and duty of four pence *per* gallon, for any of the said liquor called brandy imported from beyond the seas before the said first day of *November* in the year of our Lord one thousand six hundred sixty and six; any thing in the said acts or in this present act to the contrary notwithstanding.

IV. Provided always, and be it further enacted, that no penalty inflicted by the two aforesaid, or any other act or acts of Parliament, for non-payment of the said duties since the first day of *November* one thousand six hundred sixty and six, shall be levied upon any person now in arrear, until the said person so in arrear shall, upon demand to be made after the passing of this act, refuse to pay the said duties, or to secure the same to be paid within three months after such demand; and upon such payment or security given, all former bonds or obligations given for the payment of the four pences formerly in controversy, shall be delivered up by the several person or persons in whose custody the same or any of them are; and that no jury shall be subject to any attain by reason of any verdict heretofore by them given concerning any matter relating to this or any of the aforesaid acts.

Anno

Anno vicesimo secundo & tertio

C A R O L I I. Regis.

C A P. V.

*An Act for an additional Excise upon Beer, Ale, and other Liquors.*Additional
excise for 6
years.

THE Commons assembled in Parliament, as an aid to your most excellent Majesty, whose weighty and urgent affairs require an extraordinary supply towards the discharging of your Majesty's great debts, have given and granted, and do hereby give and grant unto your most excellent Majesty the several additional rates and duties of excise herein after mentioned; and do most humbly beseech your Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that from and after the four and twentieth day of *June*, which shall be in the year of our Lord one thousand six hundred and seventy one, there shall be throughout your Majesty's kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected and paid unto your Majesty, your heirs and successors, during the space and term of six years from the four and twentieth day of *June* aforesaid, and no longer, for beer, ale, cyder and other liquors herein after expressed by way of excise, over and above all other duties, charges and impositions by any former act or acts set and imposed, and in manner and form following.

The duties are expired, but the subsequent parts of the act are in force.

Allowances.

III. Provided always, and it is hereby declared and enacted, that nothing in this act contained shall be understood to give any common brewer or retailer, or other person liable to and chargeable with the payment of excise, by virtue of any former law now in force, any further or other allowances for waste, by filling or leakage, than by the said former laws are given; any thing in this present act contained to the contrary notwithstanding: which said allowances are hereby declared to be three barrels in every three and twenty barrels of beer returned by the gager, whether strong or small; and two barrels in every two and twenty barrels of ale returned by the gager, whether strong or small; and so after that rate and no more for a greater or lesser quantity; and are in full compensation for all such wastes or other losses or damages whatsoever; any repetition of the said allowances in several acts to the contrary notwithstanding.

In towns, &c.
none to lend
private brew-
ing vessels
fixed: nor to
brew for o-
thers.

X. And for the better prevention of such frauds as are daily practised to defeat his Majesty of the duties of excise which ought to be paid for ale and beer, it is further enacted by the authority aforesaid, that if any person or persons inhabiting in any market town or in any city or town corporate, or parts adjoining to any city or town corporate, where there is or shall be a common brewhouse, having and lawfully using any private brewing vessels for the brewing and making of beer or ale to be spent and consumed in his or their private families, shall permit and suffer any beer, ale or worts to be brewed therein in their respective houses, out-houses or other place thereunto adjoining, other than for their respective families, servants, labourers, or to other persons by way of charity, hospitality or free gift, or shall lend out any of their brewing vessels, other than which are moveable and unfixed, to be made use of by any other person or persons not being of his or their family, for the brewing of beer or ale for the use of any other person or persons, then such person or persons shall forfeit for every such offence the sum of fifty pounds; to be recovered by bill, plaint or other information in any court of record;

50*l.* penalty.

record: and the prosecution of such action to begin within six months after the fact committed; and to be tried within the county where the said offence is committed, and not elsewhere; wherein no effoin, protection or wager in law to be allowed: and one moiety of such forfeiture to be to the King's most excellent Majesty, his heirs and successors, and the other moiety to him or them that shall inform and sue for the same.

XI. And for the avoiding of frauds and deceits by reason of brewing of beer, ale or worts, of an extraordinary strength, and afterwards mixing the same with small beer, ale or worts, after the gage thereof taken, be it further enacted by the authority aforesaid, that no retailer of beer or ale shall after the receipt thereof from the common brewer, mix any beer, ale or worts, of extraordinary strength, with any small beer, ale or worts in any vessel or tub containing three gallons, or more; upon pain to forfeit for every barrel so mixt, double the duty of excise for strong beer or ale, and so proportionably for any greater quantity; to be heard, adjudged and determined before the justices of the peace and commissioners respectively, as is done in other cases before them upon breach of the laws of excise; and all forfeitures for the same shall be levied, recovered and disposed as by those laws are directed and appointed. And the said justices and commissioners respectively are hereby empowered and authorized to summon evidence for discovery thereof, other than the party or parties accused; and upon refusal or neglect of any person so summoned to give evidence when he and they shall be thereunto required, every such person so refusing shall forfeit and lose for every such offence any sum of money not exceeding forty shillings, to be imposed and levied, recovered and disposed as other penalties against the said laws for the better collecting and recovering the duty of excise.

Retailer not to mix strong beer with small in vessels of 3 gallons or more.

Penalty on witnesses summoned, not attending.

XII. And provided also, and be it further enacted, that no innkeeper, victualler or other retailer of beer or ale, shall at any time hereafter during the continuance of this act, be sued, impleaded or molested by any indictment, information or popular action or otherwise, for selling or uttering any beer or ale at any other or higher prices than the prices heretofore limited and appointed; any thing in this act, or any law or statute to the contrary notwithstanding.

EXP.

No indictment for selling at higher prices than formerly.

XIII. Provided always, and be it enacted, that if any person or persons shall at any time be sued or prosecuted for any thing by him or them done in pursuance or execution of this act, he or they shall and may plead the general issue, and give this act in evidence for their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs be nonsuited, then every such defendant or defendants shall recover his and their double costs.

General issue.

Double costs.

XIV. Provided also, and be it enacted, that no writ or writs of *certiorari* shall supersede execution, or other proceedings upon any order or orders made by the justices aforesaid in pursuance of this act; but that execution and other proceedings shall and may be had and made thereupon; any such writ or writs, or allowance thereof notwithstanding.

Certiorari not to supersede.

Anno primo

G U L I E L M I & M A R I Æ

Regis & Regina.

S E S S. I. C A P. XXII.

An Act for the Exportation of Beer, Ale, Cyder and Mum.

Drawback of the excise deducting 3 d. per tun on beer, &c. exported, paying 1 s. per tun custom. By 4 Geo. 1. c. 3. § 10. a drawback is allowed of the 4 s. per hogshead annually imposed on British cyder and perry.

Penalty of re-landing, &c.

Extended to re-landing in any part of Great Britain by 2 Geo. 3. c. 14.

Officers of the customs to charge the beer, &c. for the use of the ships in the master's victualling bill.

Custom on beer, &c. exported, how levied.

FOR the advancement of trade, and encouragement of tillage and manufacture of this realm, be it enacted by the King's and Queen's most excellent Majesties, by and with the advice and consent of the Lords spiritual and temporal, and Commons in Parliament assembled, and by the authority of the same, that from and after the twenty fourth of June in the year of our Lord one thousand six hundred eighty nine, it shall and may be lawful for any person in any sea port or upon any navigable river, to export and ship off as merchandize within any of the usual and allowed ports by law, and at the common keys for exportation and lading on board of merchandize, or keys to be appointed for that purpose, and within the usual hours of excise, for account of himself or any other (to be exported into foreign parts) in the presence of a sworn gager, or other sworn officer to be appointed by the farmers, commissioners or sub-commissioners of their Majesties excise, upon notice thereof to them given at the office of excise within the limits whereof the said ale, beer, cyder and mum was brewed or made, of the respective port or place whence the same shall be shipped, any sort of strong ale, strong beer, cyder or mum to be spent beyond the seas, paying custom for the same after the rate of one shilling for every tun which shall be exported in any *English* or foreign vessel, and no more, or other duty whatsoever; which said gager or officer aforesaid shall certify the quantity of the said beer, ale, cyder or mum shipped off to the commissioners and officers of excise where the entry thereof shall be made, who are hereby required to make allowance or repay the excise of the beer, ale, cyder or mum so exported unto the brewer or maker thereof within one month after such exportation, deducting three pence per tun for the charges of their officers, and no more.

II. And be it further enacted by the authority aforesaid, that if any merchant or master of any ship or vessel, or other person shall cause or suffer any of the said liquors so shipped in any vessel as merchandize, to be unshipped, unladen and laid on land, or put into any other ship or vessel within the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, he or they shall forfeit the same, and fifty pounds of lawful money of *England* more for every cask he or they shall so unduly land, or put aboard any vessel, to be recovered in any of his Majesty's courts of record, by information, bill or plaint; the one moiety of which forfeiture shall be to the use of the King and Queen's most excellent Majesties, the other moiety to the informer or prosecutor.

And to the intent their Majesties duty of excise may not be prejudiced for such beer, ale cyder or mum as shall be spent on shipboard, their Majesties commissioners and officers of the customs are hereby required and enjoined to charge every master of any ship or vessel in his victualling bill with so much beer, ale, cyder or mum, and no more, as such number of men use to spend in such voyages, the excise whereof to be recovered according to the laws and rules already established.

III. And be it further enacted by the authority aforesaid, that the aforesaid rate of one shilling the tun for beer, ale, cyder and mum to be exported as aforesaid, shall be levied and paid under such rules and penalties, and for such time

time and in such manner as by the laws of tonnage and poundage are ordained.

IV. Provided always, and be it further enacted by the authority aforesaid, that no mum imported from foreign parts during the continuance of this act, shall have any part of the duty of custom or excise which was paid at the importation thereof, repaid upon exportation; any law, statute or usage to the contrary in any wise notwithstanding.

Duty on imported mum not repaid on exportation.

Anno primo

G U L I E L M I & M A R I Æ

Regis & Reginæ.

S E S S. I. C A P. XXIV.

An Act for an additional Duty of Excise upon Beer, Ale and other Liquors.

[So much as relates to the Duties of Excise.]

WE your Majesties most dutiful and loyal subjects the Commons assembled in Parliament, taking into serious consideration the great and urgent occasions which do press your Majesties to an extraordinary expence of treasure for the defence of your kingdoms and dominions against invasion, and for preserving to your said subjects the intercourse of trade, for which purpose your Majesties have found yourselves obliged to equip and set out to sea a royal navy, and to make and maintain a war against the *French King*; and in most thankful acknowledgment of your Majesties tender care of the welfare of your people, have chearfully and unanimously given and granted, and do hereby give and grant to your Majesties the several additional rates and duties of excise herein after mentioned, and do most humbly beseech your Majesties that it may be enacted,

Additional excise for 3 years.

II. And be it enacted by the King and Queen's most excellent Majesties, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that from and after the four and twentieth day of *July* which shall be in the year of our Lord one thousand six hundred eighty and nine, there shall be throughout your Majesties kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected and paid unto your Majesties and your successors, during the space and term of three years from the four and twentieth day of *July* aforesaid and no longer, for beer, ale, cyder, and other liquors herein after expressed, by way of excise, over and above all other duties, charges and impositions by any former act or acts set and imposed, and in manner and form following.

These duties are expired, but the rest of the act is in force.

III. And be it further enacted by the authority aforesaid, that if any distiller or maker of low wines shall at any time after the twentieth day of *July* one thousand six hundred eighty nine, after an account hath been taken by the gagers of the quantity of his low wines, sell, dispose of, or remove the same or any part thereof, without distilling or drawing it off a second time, every such distiller or maker of low wines for every gallon so sold, disposed of or removed, shall forfeit the sum of five shillings, to be levied in manner as any penalties or forfeitures are leviable by any act relating to the revenue of excise.

ss. per gallon forfeited by distillers removing low wines after account taken, without drawing off a second time.

V. And for the avoiding all uncertainty, and all differences and disputes which of late have been between the gagers and the brewers, victuallers, retailers and other persons chargeable with the duties of excise touching beer and ale, and touching the returns or charges made or to be made of beer or ale by

34 gallons a barrel of beer or ale out of the bills of mortality.

2 barrels and
1-half in 23
barrels of beer
or ale allowed
for leakage
out of the bills
of mortality.

Brewers, &c.
chargeable
with worts
missing.

Gagers may
make returns
from warm
worts, allow-
ing 1-tenth for
wash and
waste.

EXP.
Retailers not
liable for rais-
ing the price.

Distillers not
admitting
gagers forfeit
without proof
of having sold.

the gagers or officers appointed to take account and ascertain the same, be it enacted and declared by the authority aforesaid, that every four and thirty gallons of beer or ale, whether strong or small, brewed or made in any part of *England, Wales*, or town of *Berwick upon Tweed*, by any the person or persons aforesaid, other than within the cities of *London* and *Westminster*, and within the weekly bills of mortality, taken by the gager according to the standard of the ale quart, four whereof shall make the gallon, remaining in the custody of the chamberlain of their Majesties exchequer, shall be reckoned, accounted and returned by the gager or gagers, or other officers aforesaid, for a barrel of beer or ale; and that the allowances appointed to be made and allowed to the common brewers, other than within the cities of *London* and *Westminster*, and the weekly bills of mortality aforesaid, for waste by filling and leakage of their beer and ale, out of the said returns or charges made by the said gagers or other officers aforesaid, shall be two barrels and an half upon every three and twenty barrels of beer or ale, whether strong or small, and no more, any thing in the above mentioned acts or any other act of excise, or any law or usage to the contrary in any wise notwithstanding: and that every barrel of beer and ale made and brewed within the said cities of *London* and *Westminster*, and within the weekly bills of mortality aforesaid by any the persons aforesaid, shall be reckoned, accounted and returned as the same are respectively to be reckoned, accounted and returned by the former acts of excise; and that the common brewers within the cities of *London* and *Westminster*, and within the weekly bills of mortality, shall have the like allowances for waste by filling and leakage, out of the said gager's returns, as by the said former acts are directed.

VI. And whereas by the laws relating to their Majesties revenue of excise it is enacted, that gagers have power to gage all coppers, fats and vessels in any brewhouse, and all other places whatsoever belonging to or used by any brewer, innkeeper, victualler or other retailer of beer or ale, and to take an account of beer, ale and worts from time to time brewed or made, and thereof to make return and report in writing to the commissioners and sub-commissioners of excise, and such returns to be a charge upon such brewers; now for the preventing of frauds and disputes which may happen or arise by the gagers making their returns aforesaid, be it enacted by the authority aforesaid, that where it shall appear to the gager or gagers that any worts are missing, or not let fairly down into the tun, and such gager cannot find the same; in such case it shall be lawful for such gager to charge such brewer, victualler or other retailer, with so much beer or ale as such worts so missing would reasonably make.

VII. And for the avoiding as much as may be all disputes, be it enacted, that it shall and may be lawful for all gagers to take their gages and make their returns and charges upon warm worts in the backs, coolers or other vessels, and in such case shall make allowance to the brewer, innkeeper, victualler or other retailer, of one tenth part thereof for wash and waste for all worts so returned and charged; which worts, nor any part of the same, are to be in any sort afterwards charged with the payment of any duty of excise when brewed or made into beer or ale.

VIII. Provided always, and be it enacted by the authority aforesaid, that no innkeeper, victualler or other retailer of beer or ale, shall at any time hereafter during the continuance of this act, or of the additional duties hereby imposed, be sued, impleaded or molested by indictment, information, or popular action or otherwise, for selling or uttering any beer or ale at any other or higher prizes than the prizes heretofore limited and appointed; any thing in this act or any other law or statute to the contrary notwithstanding.

IX. And forasmuch as it is found by experience that the payment of their Majesties duties on strong waters, aqua-vitæ, and spirits is much avoided and defrauded by the distillers or makers of the commodities aforesaid, by reason that the gagers and officers appointed to gage and charge those liquors, are

are not duly admitted and permitted to enter and come into the houses, distilling-houses or store-houses, and other places belonging to or used by such distillers or makers of such strong waters, aqua-vitæ and spirits, and the penalties imposed by the former acts are often avoided for such denial or refusal, because proof cannot be made by the informers or officers of any sale made of any their commodities before the duty thereof is paid; be it enacted by the authority aforesaid, that from henceforth in case any distiller or maker of the commodities aforesaid shall, upon due request or demand made by the gager or officer in the day-time, or in the night-time in the presence of a constable, refuse to permit such gagers to enter and come into his or their house, distilling-house, storehouse or other places belonging to or used by such distillers or makers of strong waters, aqua-vitæ or spirits, the party and parties so offending shall forfeit and incur the forfeitures and penalties by the said former acts imposed and inflicted, to be recovered in manner as therein and thereby is directed; and the informer or prosecutor shall not be obliged to prove that such offender sold, carried or delivered out part of his commodities aforesaid, before he had paid or cleared the duties due for the same; any thing in the said former act or any other act or statute to the contrary notwithstanding.

X. And whereas in and by the said act made in the fifteenth year of the reign of the late King *Charles* the second, it is amongst other things therein provided or enacted in the words or to the effect following; *viz.* that no common brewer or brewers shall be sued or prosecuted for any penalty or forfeiture by him or them incurred for or by reason of any misentry or short entry, if he or they shall within one week after the delivery of the copy of the gager's return made upon him, certify his or their entry made for the week for which such copy of return is delivered according to such return for each respective charge or brewing, or otherwise discharging himself; be it enacted by the authority aforesaid, that no brewer or brewers shall from henceforth have or claim any benefit by the said proviso, on any information to be brought against him or them for non-entry, wilful false entry or non-payment, if it shall appear by the evidence given, that such brewer so sued for non-entry or short or false entry or non-payment, did not *bona fide* shew to the gager or gagers appointed to take account of the beer or ale by them brewed, all the beer, ale and worts of each respective guile for such time for which such copy of the return was made or given; or if any apparent fraud was acted or made to defraud their Majesties of their duty for any part of the drink brewed in the time for which such copy of the return is made or given by the gager, in such case such brewer shall incur all the penalties and forfeitures by the former acts provided or inflicted; the said proviso or any thing in any acts or statute relating to the excise in any wise notwithstanding.

Brewers not discharged of penalties for misentry by rectifying it, if fraudulent.
15 Car. 2. c. 11. § 6.

XI. And for avoiding some doubts that have arisen, it is hereby declared and enacted by the authority aforesaid, that every common brewer, innkeeper, victualler or retailer of beer or ale, who contrary to the said act, made in the said fifteenth year of the reign of the late King *Charles* the second, shall make use of any private or concealed storehouse, cellar or place for the laying of any beer or ale or worts in cask, shall forfeit the sum of fifty pounds for every such offence; and every such brewer, innkeeper, victualler or retailer, who contrary to the said act made as aforesaid, shall mix, conceal or convey away any worts, shall forfeit twenty shillings for every barrel of worts by him or them so mingled, concealed or conveyed away contrary to the said act: and the commissioners of excise and justices of the peace, and all others authorized to hear and determine forfeitures and offences against the laws relating to the excise respectively, on complaints or informations brought for these offences, or either of them, and duly proved before them, are hereby authorized to give judgment or sentence for the respective forfeitures accordingly, any omission or not repeating of the said offences, or either of them, in and by the said act notwithstanding.

Penalty of concealing.
15 Car. 2. c. 11. § 1 & 12.

Gagers to
leave notes, of
their charge.

XII. And to the end common brewers and other persons paying the duty of excise may not be overcharged, it is hereby declared and enacted, that true notes in writing of the last gages made or taken by the said gagers, shall be left by them with all brewers, makers or retailers of beer, ale or other exciseable liquors respectively, or some of their servants at the times of their taking their said gages, containing the quantity and quality of the liquors so gaged; upon penalty of forty shillings for every offence or neglect of the said gager or gagers.

Complaints of
over-charge
by whom to
be heard.

XIII. And it is hereby enacted, that the commissioners of excise or appeals, or justices of peace within whose jurisdiction respectively any such brewer, maker or retailer shall inhabit or dwell, upon complaint to them made by or on the behalf of such brewers, makers or retailers, of any over-charge returned upon them by any of the said gagers, shall and are required to hear and determine all such complaints, and examine the witnesses upon oath, which shall be produced as well on the behalf of the party making such complaint as on the behalf of all and every other party and parties (which oath they have hereby power to administer) and thereupon, or by other due proof, to discharge or acquit such brewer, maker or retailer, of so much of his and their respective charges as shall be so made out before them; any thing in this or in any former law or statute to the contrary notwithstanding.

4 offices in Anglesey.

XIV. And whereas there is but one market town in the county of *Anglesey*, by reason of which the inhabitants of some parts of the said county are put to extraordinary trouble and expence to make their entries and payments, being four and twenty miles distant from the said market town; be it enacted by the authority aforesaid, that for the ease of the said inhabitants living remote from the said market town, there shall be offices kept for the making entries and payments in the several towns of *Holyhead*, *Newborough* and *Llanerchborth*, as well as in the town of *Beaumaris*, where only the said office has been accustomed to be kept.

Commissioners
or officers to
take no fees
but of the
King.

XV. And whereas several collectors, surveyors, gagers and other persons employed about collecting, surveying or gaging the duty of excise, have been forced to pay several sums of money to the commissioners of excise or their registers or clerks, under pretence that the same is for writing, signing and sealing instructions or orders for every such officer to execute his place, which must cause such officer to reimburse himself upon the people by one means or other; for prevention whereof be it enacted, that no commissioner or other person employed about the duty of excise shall demand, take or receive any sum of money or other reward whatsoever from any person other than their Majesties; upon pain of forfeiting his or their office, upon proof thereof by two or more credible witnesses before any two of their Majesties justices of the peace, so as every such person so offending is hereby made incapable of executing any office in their Majesties revenue of excise for the future.

Informations
to be prosecuted
within 3
months, and
notice given.

XVI. Provided also, that no information shall be brought, laid or prosecuted against any common brewer or brewers, or alehouse-keeper, for any false or misentry, or offence made or committed from and after the four and twentieth day of *July* one thousand six hundred eighty and nine, unless the same information or informations be laid and entered before such persons appointed to determine the same within three months next after every such offence committed; and that notice thereof be given to such person or persons against whom such information shall be laid, in writing, or left at their dwelling houses, within one week after the laying and entering such information, to the end a timely provision may be had and made in defending the same; any thing in this act or other law to the contrary notwithstanding.

Penalty of
using melasses,
honey or sugar
in brewing.

See 10 & 11
W. 3. c. 21.
§ 34.

XVII. And be it further enacted by the authority aforesaid, that from and after the first of *September* one thousand six hundred eighty nine, no common brewer or retailer of beer or ale, shall use in the brewing or working of any beer or ale, any molassus, coarse sugar, honey, or composition or extract of sugar; upon the penalty of the forfeiture for every such offence of all such

such liquors wherein any molossus or coarse sugar, honey or such composition or extract shall be put, and also of the sum of one hundred pounds; one moiety of all the said forfeitures to be to their Majesties, the other moiety to the informer; to be recovered by action of debt, bill, plaint or information in any of their Majesties courts of record, wherein no essoin, wager of law, or any more than one imparlance shall be allowed, so as such suit be commenced within six months after such forfeiture incurred.

The two last sections of this act relate to the bounty on corn exported.

201. penalty is
inflicted for
this offence by
12 Ann. st. 1.
c. 2. § 32. qu.
if that be not a
repeal of this.
Suit in 6
months.

Anno secundo

GULIELMI & MARIAE

Regis & Reginae.

S E S S. II. C A P. IX.

An Act for the encouraging the distilling of Brandy and Spirits from Corn, and for laying several Duties on Low Wines or Spirits of the first Extraction.

WHEREAS by an act made in the Parliament held in the first year of their Majesties reign intituled *An act for prohibiting all trade and commerce with France*, all brandies, aqua-vitæ and spirits are prohibited to be imported into this kingdom; and whereas good and wholesome brandies, aqua-vitæ and spirits may be drawn and made from malted corn; for the encouragement therefore of the making of brandy, strong waters and spirits from malted corn, and for the greater consumption of corn, and the advantage of tillage in this kingdom,

II. Be it enacted by the King and Queen's most excellent Majesties, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that from and after the four and twentieth day of *December* in the year of our Lord one thousand six hundred and ninety, until the five and twentieth day of *December* in the year of our Lord one thousand six hundred ninety five, there shall be paid by way of excise unto their Majesties and their successors for all low wines or spirits of the first extraction, drawn by distillers or other makers of spirits and strong waters for sale within this kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, the rates and duties following.

These duties were continued to 25 March 1696, by 7 W. 3. c. 2. § 6. but are since expired.

III. And be it further enacted by the authority aforesaid, that all distillers and others who shall draw or make any low wines, spirits or brandy from corn, shall brew or cause their corn to be brewed and made into clean and wholesome drink, and from such drink so made and prepared (without any mixture with any molosses, wash or tilts, or other materials whatsoever) shall draw their low wines or spirits of the first extraction: and that it shall and may be lawful for the gager and gagers of excise from time to time to gage and keep an account of the liquors, worts and drink made and drawn by such distillers or others for the making such low wines, spirits or brandies, and to see that the same be drawn and made from drink made of malted corn entirely, without any mixture as aforesaid: and in case any distillers or others shall therewith mix any other materials either in the brewing or after the same is made into drink, and before the same be distilled into low wines, the said gagers shall charge the low wines drawn from the drink so mixed, with the duty of twelve pence for every gallon; which said duty shall be answered and paid to their Majesties and their successors.

Distillers to
draw their spi-
rits from corn
without mel-
lasses.

Gagers to
keep account
of liquors.

Penalty on di-
stillers mixing.

IV. And

Of making or
receiving wash
of molasses;
&c.

IV. And be it further enacted, that no distillers or others drawing low wines or spirits from corn prepared as aforesaid, shall prepare any wash from molasses or other materials, or receive any wash of molasses or other materials from any other person whatsoever, until he has drawn off and distilled all the liquors made or prepared from corn as aforesaid; on pain of forfeiture for every barrel of such liquors made of corn as aforesaid found undistilled or drawn into low wines, the sum of five pounds.

Penalty on
gager making
a false return.

V. And be it further enacted by the authority aforesaid, that if any gager or other officer of excise shall wittingly and willingly make a false charge, by returning to the commissioners any quantity of low wines or spirits of the first extraction, not made from malted corn, as made and drawn from malted corn, such gager or officer shall forfeit his office or employment, and also shall forfeit for every gallon of low wines so falsely charged or returned, the sum of ten shillings.

Drawback of
3d. per gallon
on exporta-
tion.

VI. And for the further encouragement of distillers and others to draw and make spirits or brandies from malted corn brewed into drink as aforesaid, and to export the same as merchandize into parts beyond the seas, be it further enacted by the authority aforesaid, that it shall and may be lawful to or for any distillers or others, upon oath made before any two or more of the commissioners of excise, or justices of the peace for the county or place from whence any brandy or strong waters is or are intended to be exported, that the same were or was made and drawn from drink brewed from malted corn, without any mixture with any other materials, and that the same is not mixed with any low wines nor drawn a second time, nor with any other spirits or brandy made from any other materials, either native or foreign, and that the duties of the same are duly entred or paid, and that the same are exported for merchandize to be spent beyond the seas, to export such spirits or brandies made from corn prepared as aforesaid; and upon a certificate under the hands of the officer of excise for the port or place where such spirits or brandies were shipped off, of the quantities so shipped, and that the same was shipped in the presence of such officers, that such distiller or others so exporting shall be allowed or paid back by the commissioners or their collector for the port or place where such spirits or brandy shall be shipped off, the sum of three pence for every such gallon of brandy or spirits so shipped off.

Gager to take
account of
wash, &c.

VII. And be it further enacted by the authority aforesaid, that the gager and gagers of excise shall from time to time gage and take account of all wash and other materials prepared or preparing for the making of low wines, and also of all low wines, spirits or strong waters found in the houses, cellars or warehouses, or in any wash, back, cask, or other vessel or vessels used by any distiller or maker of low wines or spirits: and in case he shall miss any quantity or quantities of liquor or drink brewed or made from corn, or any wash or other materials prepared for making of low wines which he found or gaged the last time such gager was at such distillers, not exceeding twenty four hours before, and shall not on demand receive satisfaction what is become of such drink or wash, or other such like materials, that in every such case it shall be lawful for such gager to charge such distiller with so much low wines, as such liquor, drink, wash or other materials so missing, in his judgment would reasonably have made.

and to charge
what is mis-
sing.

Spirits to be
distilled or re-
moved only
between 5 in
the morning
and nine at
night in win-
ter, and be-
tween 3 in the
morning and
9 at night in
summer, with-
out notice.

VIII. And to the intent that the duties payable to their Majesties for all low wines, spirits, aqua-vitæ and strong waters, may be the better ascertained, collected and levied, be it enacted by the authority aforesaid, that from and after the said four and twentieth day of *December*, no distiller or maker of low wines, spirits, aqua-vitæ, and strong waters, shall distil or set their stills at work for the drawing or making any the liquors above mentioned, or shall deliver or carry out any low wines, spirits, or aqua-vitæ to any of their customers in cask or by the gallon, without notice thereof first given to the officer of excise for the place or division where such distiller or maker shall live,

live, to the intent that such officer may be present to see and gage the same, unless at such times as herein after are mentioned; that is to say, from the nine and twentieth day of *September* to the twenty fifth of *March* yearly, between the hours of five of the clock in the morning and eight of the clock in the evening; and from the twenty fifth day of *March* to the twenty ninth of *September* yearly, between the hours of three of the clock in the morning and nine of the clock in the evening; upon pain that ever distiller and maker of the liquors aforesaid doing contrary hereunto, shall for every such offence forfeit the sum of ten pounds. 10*l.* penalty.

XI. Provided always, and be it enacted and declared by the authority aforesaid, that it shall and may be lawful to or for any person or persons during the continuance of this act, to make, draw or distil for sale, or to be retailed, any low wines or spirits from drink brewed from malted corn only, paying the duties and being subject to all fines and penalties as other distillers are; any law, charter or other thing to the contrary notwithstanding. Any person may distil. This liberty is made perpetual, on giving notice, by 8 & 9 W. 3. c. 19. § 13.

XII. And be it further enacted by the authority aforesaid, that all strong waters, brandy, aqua-vitæ, or spirits brought from the islands of *Guernsey*, *Jersey*, *Sark* or *Alderney*, shall be charged with the duty of eight shillings for every gallon, to be paid to the collector or officer of excise upon entry thereof before landing; and that all other exciseable liquors brought from the said islands, or any of them, except beer, ale, and mum, shall be charged and chargeable with such and the like duties as are charged or chargeable on the like liquors made in this kingdom, to be entred and paid as aforesaid: and that before the landing of any such liquors, oath shall be made by the importer or owner of such brandy, strong waters or spirits, and other liquors, before the collector or principal officer of the customs of the port where the same are to be landed, that the same are of the growth and manufacture of the said islands, or one of them, and are not made from or mixed with any foreign liquors or materials. And in case any such liquors shall be imported and landed before due entry, such oath made, and the said duties paid, the said strong waters, brandy and other liquors shall be taken and adjudged to be of the growth and manufacture of the territories of the *French King*, and the said liquors shall be destroyed, and all persons concerned in the importation or sale thereof, shall forfeit and suffer all and every the penalties mentioned in an act made in the first year of their Majesties reign intituled, *An act for prohibiting all trade and commerce with France* *, in such and the same manner as if the said liquors had been of the growth and manufacture of the territories of the *French King*, and shall be prosecuted and recovered as in the said act is appointed. 8*s.* per gallon on spirits from *Guernsey*, &c. Other liquors (except beer, &c.) to pay as *English*. Oath that they are the produce of those islands. 1 W. & M. ft. 1. c. 34.

XIII. Provided also, and be it enacted, that all charters and letters patents already made, or hereafter to be made or granted for the sole making of brandy, spirits or strong waters from corn of any sort, or in any manner whatsoever, as a new invention, or whereby the power and liberty given by this act to all persons for the distilling and making brandy, spirits or strong waters from corn, shall be in any manner restrained, shall be and are hereby declared and adjudged to be void to all intents and purposes whatsoever. Charters for the sole making of brandy, void.

* The penalties of 1 W. & M. ft. 1. c. 34. were forfeiture of the value for the first offence, and for the second offence double the value, with disability to bear office: the values to be stated as follows, viz. a tun of wine 30*l.* a tun of brandy 40*l.* and commodities rated, according to the book of rates, and other commodities by a jury.

Seet. 12. is revived by 12 & 13 W. 3. c. 11. § 8. 3 Ann. c. 4. § 3. during the continuance of those acts; which are continued by 5 Ann. c. 19. and made perpetual by 1 Geo. 1. ft. 2. c. 12. which establishes the aggregate fund.

Anno tertio & quarto

G U L I E L M I & M A R I Æ

Regis & Regina.

C A P. XV.

An Act for the better ordering and collecting the Duty upon Low Wines and Strong Waters, and preventing the Abuses therein.

Penalty on distillers setting up any brewing vessel without notice.

FOR the preventing of the frauds of distillers, makers, and other retailers of low wines, spirits and strong waters, be it enacted by the King's and Queen's most excellent Majesties, by and with the advice and consent of the Lords spiritual and temporal, and Commons now in Parliament assembled, and by authority of the same, that no common distiller or maker of low wines, spirits or strong waters for sale, shall at any time from and after the first day of *March* one thousand six hundred ninety and one, set up, make use of, or alter, any tun, cask, washbatch, copper, still or other vessel for the brewing or making of any worts, wash, low wines, spirits or strong waters for sale, or shall keep or make use of any private or concealed warehouse, cellar or other place for the laying of any wash, low wines, spirits or strong waters for sale, without first giving notice thereof at the next office of excise, within the limits or jurisdiction whereof he or they do or shall inhabit; upon pain to forfeit the sum of twenty pounds for every tun, cask, washbatch, copper, still or other vessel so set up, used or altered, and for every private or concealed warehouse, cellar or other place so used as aforesaid; and that all and every other person or persons in whose occupation any house, out-house or other place whatsoever is or shall be, where any such private or concealed tun, cask, washbatch, copper, still or other vessel shall be found or discovered, shall also forfeit and lose the sum of twenty pounds; one moiety thereof to their Majesties, their heirs and successors, and the other moiety thereof to him or them that shall inform or sue for the same.

On the person at whose house.

Or concealing spirits, &c.

II. And be it further enacted by the authority aforesaid, that if any common distiller or maker of low wines, spirits or strong waters, shall at any time hereafter hide, conceal or convey any low wines, spirits or strong waters for sale, from the sight or view of the gager or gagers appointed to take account of the same, whereby their Majesties shall or may be defrauded of any the duties due for the same, that every such common distiller or maker of such low wines, spirits or strong waters, for every gallon of low wines, spirits or strong waters for sale so hid, concealed or conveyed as aforesaid, shall forfeit the sum of five shillings each gallon; all which penalties to be sued for, recovered and levied in such manner as by one act of Parliament made in the twelfth year of the reign of the late King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knight service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, and also as by one other act of Parliament made in the fifteenth year of his said Majesty's reign intituled *An additional act for the better ordering and collecting the duties of excise, and preventing the abuses therein*, or in either of them, or by any other law now in force relating to the revenue of excise on beer and ale is directed.

12 Car. 2. c. 24.

15 Car. 2. c. 11.

III. Provided always that this act nor any the forfeitures or penalties therein contained, shall be construed to extend to any common distiller or other person or persons who shall from and after the said first day of *March* one

thousand six hundred ninety and one, give notice to the officer of excise for the place or division where such distiller or other person shall live, as by this act is appointed.

Anno quarto

G U L I E L M I & M A R I A E

Regis & Reginae.

C A P. III.

An Act for granting to their Majesties certain Rates and Duties of Excise upon Beer, Ale and other Liquors, for securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall voluntarily advance the Sum of Ten hundred thousand Pounds towards carrying on the War against France.

[So much as relates to the Duties of Excise.]

WE your most loyal and dutiful subjects the Commons in Parliament assembled, being sensible of the great and necessary expences in which your Majesties are engaged for carrying on the present war against the *French King*; and being desirous to supply the same in such manner as may be least grievous to your Majesties subjects; therefore for the encouragement of such persons as shall voluntarily contribute to the advancing and paying in to your Majesties exchequer, towards carrying on the said war, any sum or sums of money not exceeding the sum of ten hundred thousand pounds upon the respective terms and recompences hereafter mentioned; we your Majesties said dutiful subjects the Commons in Parliament assembled have given and granted, and do hereby give and grant unto your Majesties the several additional rates and duties of excise herein after mentioned, for and during the term hereafter expressed, and do beseech your Majesties that it may be enacted.

II. And be it enacted by the King and Queen's most excellent Majesties, by and with the advice and consent of the Lords spiritual and temporal, and Commons in Parliament assembled, and by the authority of the same, that from and after the five and twentieth day of *January* one thousand six hundred ninety and two, there shall be throughout the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected and paid unto their Majesties, their heirs and successors, during the space and term of ninety and nine years, from the said five and twentieth day of *January* one thousand six hundred ninety and two, and no longer, for beer, ale, cyder and other liquors herein after expressed, by way of excise, over and above all other duties, charges and impositions by any former or other act or acts set and imposed or to be set and imposed, in manner and form following; that is to say,

Additional excise.
Continued for 15 years more by 6 Ann. c. 5. § 5. and made perpetual by 1 Geo. 1. c. 12. § 8.

For every barrel of beer or ale above six shillings the barrel exclusive of the duty of excise, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale publicly or privately, to be paid by the common brewer, or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, over and above all other duties payable for the same, nine pence.

Beer or ale above 6s. a barrel.

For every barrel of beer or ale of six shillings the barrel, or under, brewed by the common brewer, or any other person or persons who shall sell or tap out beer or ale publicly or privately, to be paid by the said common brewer, or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity, over and above all other duties payable for the same, three pence.

Beer or ale of 6s. a barrel.

For

Vinegar.
Rep. 10 & 11.
W. 3. C. 21.
§ 8.

For every barrel of vinegar-beer, brewed or made of any English materials, by any common brewer or any other person for sale, to be paid by the maker thereof, and so proportionably for a greater or lesser quantity, over and above all other duties of excise payable for the same, one shilling and six pence.

Vinegar of
foreign mate-
rials.

Rep. 10 & 11.
W. 3. C. 21.

For every barrel of vinegar or liquor prepared for vinegar, made here for sale, that hath run through foreign rape, or made with or passing through any foreign materials, or any mixture with foreign materials, to be paid by the maker thereof, and so proportionably for a greater or lesser quantity, four shillings.

Beer ale or
mum import-
ed.

For every barrel of beer ale or mum imported from beyond the seas, and so proportionably for a greater or lesser quantity, to be paid by the importer before landing, over and above the duties payable for the same, three shillings.

Cyder or per-
ry imported.

For every tun of cyder or perry imported from beyond the seas, and so proportionably for a greater or lesser quantity, to be paid by the importer before landing, over and above all other duties payable for the same, four pounds.

Single brandy
imported.

For every gallon of single brandy, spirits or aqua-vitæ, imported from beyond the seas, to be paid by the importer before landing, over and above all other duties payable for the same, six pence.

Double bran-
dy imported.

For every gallon of brandy, spirits or aqua-vitæ above proof, commonly called double brandy, imported from beyond the seas, to be paid by the importer before landing, over and above all other duties payable for the same, one shilling.

Cyder and
perry sold by
retail.

For all cyder and perry made and sold by retail, upon every hogshead, to be paid by the retailer thereof, over and above all other duties payable for the same, and so proportionably for a greater or lesser measure, one shilling and three pence.

Metheglin or
mead.

For all metheglin or mead made for sale either by retail or otherwise, to be paid by the maker, for every gallon, three pence.

Duties to be
collected as
formerly.

III. And be it enacted by the authority aforesaid, that the several rates, duties and impositions upon beer, ale, cyder and other liquors aforesaid, be levied, collected and paid unto their Majesties, their heirs and successors, during the said space and term of ninety and nine years, in the same manner and form, and by such rules, ways and means, and under such penalties and forfeitures as are mentioned in the act made in the twelfth year of the reign of King Charles the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, and also in and by another act made in the twelfth year of the reign of the said late King Charles the second, intituled *A grant of certain impositions upon beer, ale and other liquors, for the increase of his Majesty's revenue during his life*, and also in and by another act made in the fifteenth year of the reign of the said late King Charles the second, intituled *An additional act for the better ordering and collecting the duty of excise, and preventing the abuses therein*, or by any other law in force relating to the said revenue of excise; and that the aforesaid acts, and every article, rule and clause therein mentioned, as for and concerning only the rates, duties and impositions by this act granted, shall be of full force and effect to all intents and purposes, during the said term of ninety and nine years, in like manner as if the same were at large and particularly recited and set down in the body of this act; and that the said rates and duties of excise by this act granted, shall from time to time be within the receipt and government of the chief commissioners and governors of the receipt of the excise for the time being.

Monies to be
kept apart and
paid weekly
into the ex-
chequer.

IV. And be it further enacted by the authority aforesaid, that the said commissioners and governors for management and receipt of the excise at the head office in London for the time being, shall separate and keep apart all and every the monies arising by the rates and duties of excise hereby granted, as the same shall from time to time arise or be paid into the said office of excise, by the receivers or collectors of the same, or by any other person whatsoever. And the said commissioners and governors of excise for the time being, are hereby required and strictly enjoined from time to time to pay weekly

(viz.)

(viz.) on *Wednesday* in every week if it be not a holiday, and if it be, then the next day after that is not a holiday, all and every the monies arising by the rates and duties of excise hereby granted, into the receipt of their Majesties exchequer, distinct and apart from the other monies which the said commissioners and governors of excise shall receive for the use of their Majesties, their heirs and successors.

V. And be it further enacted by the authority aforesaid, that there shall be provided and kept in their Majesties exchequer (that is to say) in the office of the auditor of the receipts, one book, in which all the said weekly monies which shall be paid into the exchequer as aforesaid, shall be entered apart and distinct from all other monies paid or payable to their Majesties, their heirs and successors, upon any account whatsoever.

Distinct accounts in the exchequer.

VI. And be it further enacted, that if the said commissioners and governors of excise for the time being, shall refuse or neglect to pay into the exchequer all or any the said weekly sums appointed to be paid as aforesaid, in such manner as they are before by this act required to do, or shall divert or misapply any of the same, then they for any such offence shall forfeit their offices of commissioners and governors for the management and receipt of the excise, and be incapable of any office or place of trust whatsoever; and shall be liable to pay the full value of any sum or sums so diverted or misapplied, to any person or persons who will sue for the same by any action of debt, bill, plaint or information in any of their Majesties courts of record at *Westminster*, wherein no essoin, protection, wager of law, privilege of Parliament or other privilege, or more than one imparlance shall be granted or allowed.

Penalty on commissioners misapplying.

Anno quarto & quinto

G U L I E L M I & M A R I Æ

Regis & Reginae.

C A P. V.

An Act for granting to their Majesties certain additional Impositions upon several Goods and Merchandize for the prosecuting the present War against France.

[So much as relates to the duties on Brandy, which are under the management of the Commissioners of Excise.]

By this act was granted the impost 1692, which among other things includes the following, viz.

FOR every gallon of strong water, aqua-vitæ or brandy, commonly called single brandy, or strong waters imported within the said time, [viz. after 1 March 1692, and before 1 March 1696] to be paid by the importer before landing, two shillings over and above the duties of excise and customs, at any time before the second year of their Majesties reign, payable for the same.

For every gallon of strong waters, spirits or brandy above proof, called double brandy, imported within the said time, to be paid by the importer before landing four shillings, over and above the duties of excise and customs at any time before the second year of their Majesties reign payable for the same.

The duties granted by this act were continued from the last of February 1696 to the first of August 1706. by 3 & 9 W. 3. c. 20. § 8. and were afterwards continued and made perpetual by 8 Ann. c. 13. § 5. & 9 Ann. c. 21. But it is enacted by 10 & 11 W. 3. c. 21. § 27. that the 3 & 9 W. 3. c. 20. should not charge the duties of 2s. and 4s. per gallon on single and double brandies imported.

Q

V. And

V. And be it further enacted, that the several rates and duties upon strong water, aqua-vitæ or brandy, commonly called single brandy or strong water, and upon strong water, spirits or brandy above proof, called double brandy, shall be raised, levied, collected and paid unto their Majesties, their heirs and successors, during the time before mentioned, in the same manner and form, and by such rules, means and ways, and under such penalties and forfeitures, as are mentioned, expressed and directed in one act of Parliament made in the twelfth year of the reign of the late King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, and also in another act of Parliament made in the fifteenth year of his reign, intituled *An additional act for the better ordering and collecting the duty of excise, and preventing the abuses therein*, or in either of them, or in any other law now in force relating to the revenue of excise.

12 Car. 2. c.
24.

15 Car. 2. c.
11.

Enlarged to 3
years by 7 Geo.
1. st. 1. c. 21.
§ 10.

Brandy im-
ported in ves-
sels under 60
gallons for-
feited.

Monies to be
paid weekly
into the ex-
chequer.

Collectors not
to be concern-
ed in elections
to Parliament.
3 W. & M. c.
1. exp.

Notes of gages
to be left with
brewers, &c.

VI. And be it further enacted, that for all additional duties hereby imposed upon the aforementioned goods and merchandize to be imported as aforesaid, the importer giving security at the custom house, shall have time, not exceeding twelve months, for the payment of the same from the importation to be paid by four equal and quarterly payments; or in case such importer shall pay ready money, he shall have after the rate of ten pounds *per centum* of the said duty for a year abated to him: and if the goods and merchandizes aforementioned imported as aforesaid, for which the duties hereby granted, paid or or secured at the importation thereof, be again exported by any merchant *English* within twelve months, or by strangers within nine months after the importation; then the aforesaid duty shall be wholly repaid, or the security vacated as to what shall be so exported; except all brandy for which the aforesaid duty shall not be repaid.

VIII. And for preventing the frauds frequently used in importing of strong water, spirits, aqua-vitæ or brandy in small quantities, whereby the same is more easily conveyed away without payment of the duties thereof; be it enacted, that from and after the five and twentieth day of *March* one thousand six hundred ninety three, no brandy single or double shall be imported from parts beyond the seas in any vessel or cask which shall not contain sixty gallons at the least; upon pain of forfeiting the said brandy or the value thereof so to be imported as aforesaid; whereof one half shall be to their Majesties, and the other half to such persons as shall inform or sue for the same; to be recovered of the importer or proprietor thereof by action of debt, bill, plaint or information, in any of their Majesties courts of record at *Westminster*, wherein no essoin, wager of law or protection shall be allowed, nor any more than one imparlance.

IX. And be it further enacted, that all and every the officer and officers who shall be concerned in levying the duties arising by this act, do keep a separate and distinct account thereof, and pay the same in specie into their Majesties exchequer weekly; and upon neglect and refusal of the same, every officer offending shall be forejudged from, and shall forfeit his place or office.

XVI. And whereas by an act made in the third year of their Majesties reign intituled, *An act for granting to their Majesties certain impositions upon beer ale and other liquors for one year*, it is enacted, that no collector, supervisor, gager or other officer concerned in the charging, collecting or managing the duty of excise, shall either by letter, message or word of mouth, endeavour to persuade any elector to give, or dissuade any elector from giving, his vote for any person or persons that shall be in nomination to be elected a member or members of Parliament;

And whereas by the said act it is further declared and enacted, that true notes in writing of the last gages made or taken by the said gagers, shall be left by them with all brewers, makers or retailers of beer, ale or other exciseable liquors respectively, or some of their servants at the time of their

their taking the said gages, containing the quantity and quality of the liquors so gaged under the several penalties in the said act mentioned; be it declared and enacted, that the said act, so far as relates to elections of members to serve in Parliament, and leaving true notes in writing of the last gages made or taken by the said gagers, with the several penalties respectively relating thereunto, be from and after the first day of *March* next hereby revived, and shall continue and be in force during the continuance of this act, and from thence to the end of the next session of Parliament, and no longer.

Made perpetual by 9 Ann. cap. 21.

Anno quinto

G U L I E L M I & M A R I A E

Regis & Reginae.

C A P. II.

An Act for repealing such Parts of several former Acts, as prevent or prohibit the Importation of foreign Brandy, Aqua-vitæ and other Spirits, and Bacon, except from France.

WHEREAS by one act of Parliament made in the fourth and fifth years of their Majesties reign, intituled *An act for granting to their Majesties certain additional impositions upon several goods and merchandizes for the prosecuting the present war against France*,^{4 & 5 W. & M. c. 5.} the Commons assembled in Parliament, amongst other duties and charges by the said act granted to their Majesties upon goods and merchandizes imported after the first day of *March* one thousand six hundred ninety two, and before the first day of *March* one thousand six hundred ninety six, did grant to their Majesties for every gallon of strong waters, aqua-vitæ or brandy, commonly called single brandy or strong waters, imported within the said time, to be paid by the importer before landing two shillings, over and above the duties of excise and customs at any time before the second year of their Majesties reign payable for the same; and for every gallon of strong waters, spirits or brandy above proof, called double brandy, imported within the said time, to be paid by the importer before landing four shillings, over and above the duties of excise and customs at any time before the second year of their Majesties reign payable for the same; and by one other act in the same year made, intituled *An act for granting to their Majesties certain rates and duties of excise upon beer, ale and other liquors, for securing certain recompences and advantages in the said act mentioned to such persons as shall voluntarily advance the sum of ten hundred thousand pound towards carrying on the war against France*,^{4 & 5 W. & M. c. 3.} the said Commons did grant to their Majesties for every gallon of single brandy, spirits or aqua-vitæ imported from beyond the seas, to be paid by the importer before landing, over and above all other duties payable for the same, six pence; and for every gallon of brandy, spirits or aqua-vitæ above proof, commonly called double brandy, imported from beyond the seas, to be paid by the importer before landing, over and above all other duties payable for the same, one shilling: which grant, contrary to the intention of the said Commons, became ineffectual to their Majesties; for that all importation of brandy was by one act of Parliament made in the first year of their Majesties reign, intituled *An act for prohibiting all trade and commerce with France*, prohibited to be imported into *England* and *Ireland*, and the dominions and islands therein named, from and after the four and twentieth day of *August* in the year of our Lord one thousand six hundred eighty nine:^{1 W. & M. 11. c. 34.}

II. For remedy whereof, and that the revenue arising by the said grants may be for the future answered to their Majesties, according to the purport of the

1 W. & M.
ft. 1. c. 34.
§ 8.

the said first recited acts, be it enacted by the King's and Queen's most excellent Majesties, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that one clause in the said act for prohibiting of all trade and commerce with *France* in these words; that is to say, *And be it further enacted, that no sort of brandy, aqua-vitæ, or other spirits or distilled waters of any kingdom, country or place whatsoever, shall after the said four and twentieth day of August be imported into the kingdoms of England or Ireland aforesaid, dominion or islands aforesaid, under pain of forfeiture thereof, as also of the ship or vessel wherein the same shall be imported, is and shall be by virtue of this act, from the first day of this present session of Parliament repealed; any thing in the said act for prohibiting all trade and commerce with France, or any other law or statute to the contrary notwithstanding.*

4 & 5 W. &
M. c. 25.

III. Provided always, and be it enacted, that the duties of two shillings and four shillings a gallon upon single brandy and double brandy respectively, imposed by the said first recited act above the duties of excise and customs at any time before the second year of their Majesties reign payable for the same, was thereby intended and shall be construed to extend to such duties as were then payable for the same by any statute then in force, and not otherwise. And that no sort of brandy, aqua-vitæ or other spirits shall be imported from *France* into this kingdom, or any of the dominions and territories thereunto belonging by virtue of this act, other than as the same is provided and enacted to be imported by one act of this present Parliament made in the said fourth and fifth year of their Majesties reign, intituled *An act for continuing the acts for prohibiting all trade and commerce with France, and for the encouragement of privateers.*

18 Car. 2. c. 2.

20 Car. 2. c. 7.

IV. And whereas there was further granted to their Majesties by the said first recited act, four pence for every pound of bacon imported within the time limited by the said act, which could not be answered to their Majesties, because the importation of bacon is prohibited by one act of Parliament made in the eighteenth year of the reign of the late King *Charles* the second, intituled *An act against importing cattle from Ireland and other parts beyond the seas, and fish taken by foreigners*; and by one other act made in the twentieth year of his said late Majesty's reign, intituled *An additional act against the importation of foreign cattle*: be it enacted by the authority aforesaid, that the said sum of four pence for every pound of bacon imported, granted to their Majesties by the said act, shall be paid and answered to their Majesties from the first day of this present session of Parliament, for and during the continuance of the said act, any thing in the said recited acts of the eighteenth and twentieth of the said King *Charles* the second, or any other law or statute to the contrary notwithstanding.

Anno quinto & sexto

G U L I E L M I & M A R I Æ

Regis & Reginae.

C A P. VII.

EXP.

An Act for granting to their Majesties certain Rates and Duties upon Salt, and upon Beer, Ale and other Liquors, for securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall voluntarily advance the Sum of ten hundred thousand Pounds towards carrying on the War against France.

SECT.
XXVII.

AND whereas by an act of Parliament made in the second year of their Majesties reign, intituled *An act for granting to their Majesties several additional duties upon beer, ale and other liquors, for four years, from the time that an act for doubling the duty of excise upon beer, ale and other liquors during the space of one year*

year doth expire, it was enacted, from and after the seventeenth day of *November* in the year of our Lord one thousand six hundred ninety one, there should be throughout their Majesties kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected and paid unto their Majesties and their successors, during the space and term of four years, and no longer, for beer, ale, cyder and other liquors therein mentioned, by way of excise, over and above all other duties, charges and impositions by any former act or acts which should be then unexpired, set and imposed, in such manner as therein is mentioned; be it further enacted, that for the further encouragement of such persons who shall voluntarily contribute as aforesaid, towards the raising and paying into their Majesties exchequer any sum or sums not exceeding in the whole the sum of ten hundred thousand pounds, upon the several terms and recompences herein after mentioned; that from and after the seventeenth day of *May*, which shall be in the year of our Lord one thousand six hundred ninety seven, there shall be throughout their Majesties kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected and paid unto their Majesties, their heirs and successors, during the space and term of sixteen years, and no longer, for beer, ale, cyder and other liquors herein after expressed, by way of excise, over and above all duties, charges, and impositions by any former act or acts then unexpired, set and imposed, one moiety or half part of the several rates and duties of excise granted by the said last mentioned act, in manner and form following; that is to say,

The duties granted by this act are expired; and other duties granted by 4 Ann. c. 6. which in sect 16. refers to this act.

XXVIII. And be it enacted by the authority aforesaid, that the said several rates, duties and impositions upon beer, ale, cyder and other liquors aforesaid, be levied, collected and paid unto their Majesties, their heirs and successors, during the said space and term of sixteen years, in the same manner and form, and by such rules, ways and means, and under such penalties and forfeitures as are mentioned in the act made in the twelfth year of the reign of King *Charles the second*, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, and also in and by another act made in the twelfth year of the reign of the said late King *Charles the second*, intituled *A grant of certain impositions upon beer, ale and other liquors, for the increase of his Majesty's revenue during his life*, and also in and by another act made in the fifteenth year of the reign of the said late King *Charles the second*, intituled *An additional act for the better ordering and collecting the duty of excise, and preventing the abuses therein, or by any other law in force relating to the said revenue of excise*; and that the aforesaid acts, and every article, rule and clause therein mentioned, as for and concerning only the rates, duties and impositions upon beer, ale and other liquors, by this act granted, shall be of full force and effect to all intents and purposes, during the said term of sixteen years, in like manner as if the same were at large and particularly recited and set down in the body of this act; and that the said rates and duties of excise, and the other duties upon salt by this act granted, shall from time to time be within the receipt and government of the chief commissioners and governors of the receipt of the excise for the time being.

XXIX. And be it further enacted by the authority aforesaid, that the said commissioners and governors for management and receipt of the excise at the head office in *London* for the time being, shall separate and keep apart all and every the monies raised by the rates and duties of excise, and other duties upon salt hereby granted, as the same shall from time to time arise or be paid into the said office of excise, by the receivers or collectors of the same, or by any other person whatsoever. And the said commissioners and governors of excise for the time being, are hereby required and strictly enjoined from time to time to pay weekly (*videlicet*) on *Wednesday* in every week if it be

Distinct commissioners for the salt duties are appointed, in pursuance of 1 Ann. st 1. c. 21. § 26.

not a holiday, and if it be, then the next day after that is not a holiday; all and every the monies arising by the rates and duties of excise and other duties hereby granted, into the receipt of their Majesties exchequer, distinct and apart from the other monies which the said commissioners and governors of excise shall receive for the use of their Majesties, their heirs and successors. And be it further enacted by the authority aforesaid, that there shall be provided and kept in their Majesties exchequer, that is to say, in the office of the auditor of the receipts, one book, in which all the said weekly monies which shall be paid into the exchequer as aforesaid, shall be entered apart and distinct from all other monies paid or payable to their Majesties, their heirs and successors, upon any account whatsoever.

Penalties of
misapplication.

XXX. And be it further enacted, that if the said commissioners and governors of excise for the time being, shall refuse or neglect to pay into the exchequer all or any the said weekly sums appointed to be paid as aforesaid, in such manner as they are before by this act required to do, or shall divert or misapply any of the same, then they for every such offence shall forfeit their offices of commissioners and governors for the management and receipt of the excise, and be incapable of any office or place of trust whatsoever; and shall be liable to pay the full value of any sum or sums so diverted or misapplied, to any person or persons who will sue for the same by any action of debt, bill, plaint or information, in any of their Majesties courts of record at *Westminster*, wherein no essoin, protection, wager of law, privilege of Parliament or other privilege, or more than one imparlance shall be granted or allowed.

XXXI. And be it further enacted, that all the said sums so as aforesaid appointed to be paid weekly into the receipt of exchequer, during the said term of sixteen years, shall be the yearly fund for the several and respective purposes herein after mentioned and expressed.

Provided always, and be it enacted, that it shall and may be lawful to and for their Majesties, their heirs and successors, out of the said duties arising upon salt, to cause such sum and sums of money to be expended and paid from time to time for salaries or other incident charges, as shall be necessary in and for the receiving, collecting, levying or managing of the same duties upon salt, during the said term therein by this act granted; any thing in this act contained to the contrary notwithstanding.

Excise office
continued.

XXXII. And be it further enacted by the authority aforesaid, that the head office of excise which is now established within the city of *London*, shall be continued and be within the said city, or ten miles thereof, and a sufficient number of commissioners therein from time to time shall be continued or appointed by their Majesties, their heirs and successors, to govern and manage the receipt of excise, and to perform and execute the several matters and things hereby enjoined to be done and executed by such commissioners, until the same shall be fully performed and complied with according to the true intent and meaning of this act; and that in like manner there shall be continued, and be within the said city, or ten miles thereof, by the appointment of their Majesties, their heirs and successors, a comptroller of excise, until such time as all matters and things which by this act such comptroller is enjoined to do and perform, shall be fully performed and accomplished; which said comptroller for the time being is hereby also required and commanded to keep a perfect and distinct account in books fairly written, of all the monies which shall arise by the said duties upon salt, and the said duties of excise by this act granted, as the same respectively shall from time to time arise, come or be brought into the said office of excise; to which books all persons concerned shall have free access at all seasonable times without fee or charge; and that the said commissioners and comptroller shall execute their respective offices in the performance of all things enjoined by this act, without any other salary, fee or reward, than what they now have or enjoy.

By sect. 16. of this act, persons sued for any thing done in pursuance of this act, may plead the general issue; and if a verdict pass for the defendant,

&c.

&c. shall have double costs. And by sect. 17. no certiorari shall supersede execution or other proceedings made by the chief commissioners or justices of peace in pursuance of this act.

LVII. Provided always, and be it enacted by the authority aforesaid, that no member of the house of Commons shall at any time be concerned directly or indirectly, or any other in trust for him, in the farming, collecting or managing any of the sums of money, duties, or other aids granted to their Majesties by this act, or that hereafter shall be granted by any other act of Parliament (except the commissioners of the treasury, and the officers and commissioners for managing the customs and excise, not exceeding the present number in each office, and those appointed to be commissioners for putting in execution an act, intituled *An act for granting to their Majesties an aid of four shillings in the pound for one year, for carrying on a vigorous war against France*, as to their executing only the authority of the said act by which they are appointed commissioners.

By 11 & 12
W. 3. c. 2.
§ 150, 151.
members of the
house of com-
mons are disa-
bled from be-
ing commis-
sioners of ex-
cise & vice
versa.

5 W. & M.
c. 1.

Provided always, that *Thomas Neale* esquire may be employed by their Majesties as they shall think fit, in the ordering or managing the several recompences and advantages hereby given to the contributors upon this act; any thing in this act contained to the contrary notwithstanding.

Anno quinto & sexto

GULIELMI & MARIAE

Regis & Reginae.

C A P. XX.

An Act for granting to their Majesties several Rates and Duties upon Tunnage of Ships and Vessels, and upon Beer, Ale and other Liquors, for securing certain Recompences and Advantages in the said Act mentioned, to such Persons as shall voluntarily advance the Sum of fifteen hundred thousand Pounds towards carrying on the War against France.

[So much as relates to the Duties of Excise.]

WE your Majesties most dutiful and loyal subjects, the Commons assembled in Parliament, for the further supply of your Majesties extraordinary occasions for and towards the necessary defence of your realms, do humbly present your Majesties with the further gift of the impositions, rates and duties herein after mentioned, and do beseech your Majesties that it may be enacted;

II. And be it enacted by the King and Queen's most excellent Majesties, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that for and during the term of four years, commencing from the first day of *June* in the year of our Lord one thousand six hundred ninety and four, there shall be throughout the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected and paid unto and for the use of their Majesties, their heirs and successors, for and upon the tunnage of all ships and vessels, wherein at any time or times, and for every time during the said term of four years, there shall be imported any goods or merchandizes into this kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, from any the parts, places or countries hereafter mentioned, or wherein during the said term there shall be carried coastwise from any port, member or creek, in the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, unto any other port, creek or member within the

Tunnage up-
on ships for 4
years.

the same kingdom, dominion, port or town, the several and respective rates, impositions, duties and sums of money herein after mentioned.

These duties upon the tannage of ships were taken off from 17 May 1696, by 7 & 8 W. 3. cap. 31. § 27.

² W. & M.
ft. 2. c. 10.

X. And whereas by an act of Parliament made in the second year of their Majesties reign, intituled *An act for granting to their Majesties several additional duties upon beer, ale and other liquors, for four years, from the time that an act for doubling the duty of excise upon beer, ale and other liquors, during the space of one year doth expire*, it was enacted, that from and after the seventeenth day of November in the year of our Lord one thousand six hundred ninety and one, there should be throughout their Majesties kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected and paid unto their Majesties, their heirs and successors, during the space and term of four years, and no longer, for beer, ale, cyder, and other liquors therein mentioned by way of excise, over and above all other duties, charges and impositions by any former act or acts which should be then unexpired, set and imposed, in such manner as therein is mentioned; which rates and duties aforesaid by act of

³ W. & M. c.
6.

Parliament made in the third and fourth years of their now Majesties reign, are continued until the seventeenth day of May one thousand six hundred and ninety seven; be it further enacted, that for the further encouragement of such persons who shall voluntarily contribute towards the raising and paying into their Majesties exchequer any sum or sums, not exceeding in the whole the sum of fifteen hundred thousand pounds, upon the several terms and recompences herein after mentioned, that from and after the seventeenth day of May, which shall be in the year of our Lord one thousand six hundred ninety and seven, there shall be throughout their Majesties kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected and paid unto their Majesties, their heirs and successors, for beer, ale, cyder and other liquors herein after expressed, by way of excise, over and above all duties, charges and impositions by any former act or acts then unexpired, set and imposed, one moiety or half part of the several rates and duties of excise granted by the said last mentioned act, in manner and form following; that is to say,

² W. & M.
ft. 2. c. 10.

Beer or ale
above 6s. the
barrel.

For every barrel of beer or ale above six shillings the barrel exclusive of the duty of excise, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale publicly or privately, to be paid by the common brewer, or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, over and above the duties payable for the same, nine pence.

Beer or ale of
6s. the barrel.

For every barrel of beer or ale of six shillings the barrel, or under, brewed by the common brewer, or any other person or persons who shall sell or tap out beer or ale publicly or privately, to be paid by the common brewer, or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity, over and above the duties payable for the same, three pence.

Vinegar.

Rep. 10 & 11.
W. 3. c. 21.
§ 8.

For every barrel of vinegar or vinegar-beer, brewed or made of any English materials, by any common brewer or any other person for sale, to be paid by the maker thereof, and so proportionably for a greater or lesser quantity, over and above the duties of excise payable for the same, one shilling six pence.

Vinegar of
foreign mate-
rials.

Rep. 10 & 11.
W. 3. c. 21.

For every barrel of vinegar or liquor prepared for vinegar, made here for sale, that hath run through rape, or made with or passing through any foreign materials, or any mixture with foreign materials, to be paid by the maker thereof, and so proportionably for a greater or lesser quantity, four shillings.

Beer ale or
mum import-
ed.

For every barrel of beer ale or mum imported from beyond the seas, or from the islands of Guernsey or Jersey, and so proportionably for a greater or lesser quantity, to be paid by the importers before landing, over and above the duties payable for the same, three shillings.

For

For every tun of cyder or perry imported from beyond the seas, and so proportionably for a greater or lesser quantity, to be paid by the importer before landing, over and above the duties payable for the same, four pounds. Cyder or perry imported.

For every gallon of single brandy, spirits or aqua-vitæ, imported from beyond the seas, to be paid by the importer before landing, over and above the duties payable for the same, six pence. Single brandy.

For every gallon of brandy, spirits or aqua-vitæ above proof, commonly called double brandy, imported from beyond the seas, to be paid by the importer before landing, over and above the duties payable for the same, one shilling. Double brandy.

For all cyder and perry made and sold by retail, upon every hogshead, to be paid by the retailer thereof, over and above the duties payable for the same, and so proportionably for a greater or lesser measure, one shilling three pence. Cyder and perry sold by retail.

For all metheglin or mead made for sale, whether by retail or otherwise, to be paid by the maker for every gallon, three pence. Metheglin or mead.

XI. And be it enacted by the authority aforesaid, that the said several rates, duties and impositions upon beer, ale, cyder and other liquors aforesaid, be levied, collected and paid unto their Majesties, their heirs and successors, in the same manner and form, and by such rules, ways and means, and under such penalties and forfeitures, as are mentioned in the act made the twelfth year of the reign of King Charles the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, and also in and by another act made in the twelfth year of the reign of the said late King Charles the second, intituled *A grant of certain impositions upon beer, ale and other liquors, for the increase of his Majesty's revenue during his life*, and also in and by another act made in the fifteenth year of the reign of the said late King Charles the second, intituled *An additional act for the better ordering and collecting of the duty of excise, and preventing the abuses therein*, or by any other law in force relating to the said revenue of excise; and that the aforesaid acts, and every article, rule and clause therein mentioned, as for and concerning only the rates, duties and impositions upon beer, ale and other liquors by this act granted, shall be of full force and effect to all intents and purposes in like manner as if the same were at large, and particularly recited and set down in the body of this act. To be levied as formerly. 12 Car. 2. c. 24. 12 Car. 2. c. 23. 15 Car. 2. c. 11.

XII. And be it further enacted by the authority aforesaid, that the commissioners and governors for management and receipt of the excise, and the commissioners and other officers of the customs respectively, at the head office in London for the time being, shall separate and keep apart all and every the monies arising by the several rates and duties by this act granted, as the same shall from time to time arise or be paid into the said office of excise, or unto the receiver general of the customs for the time being respectively by the receivers or collectors of the same, or by any other person whatsoever; and the comptroller of excise, and the comptroller of the customs for the time being, or their respective deputies, shall keep a perfect and distinct account, in books fairly written, of all the duties arising by this act, to which all persons shall have free access, at all seasonable times, without fee or charge; and the said commissioners and governors of excise, and the said commissioners of the customs for the time being, are hereby required and strictly enjoined from time to time, to pay weekly (*videlicet*) on Wednesday in every week if it be not a holiday, and if it be, then the next day after that is not a holiday, all and every the monies arising by the rates and duties hereby granted into the receipt of their Majesties exchequer, distinct and apart from the other Monies which the said commissioners and governors respectively shall receive for the use of their Majesties, their heirs and successors. Distinct accounts. Monies to be paid weekly into the exchequer.

XIII. And be it further enacted by the authority aforesaid, that there shall be provided and kept in their Majesties exchequer, that is to say, in the office

of the auditor of the receipt, one book, in which all the said weekly monies which shall be paid into the exchequer as aforesaid, shall be entred apart and distinct from all other monies paid and payable to their Majesties, their heirs and successors, upon any account whatsoever.

Penalty of
misapplying.

XIV. And be it further enacted, that if the said commissioners and governors respectively for the time being, shall refuse or neglect to pay into the exchequer all or any the said weekly sums appointed to be paid as aforesaid, in such manner as they are before by this act required to do, or shall divert or misapply any part of the same; or if such comptroller shall neglect his duty in keeping such accounts as aforesaid; then he or they for any such offence shall forfeit their respective offices or places, and be incapable of any office or place of trust whatsoever; and such commissioner or commissioners in such case offending, shall be liable to pay the full value of any sum or sums so diverted or misapplied, to any person or persons who will sue for the same by any action of debt, bill, plaint or information in any of their Majesties courts of record at *Westminster*, wherein no essoin, protection, wager of law, privilege of Parliament or other privilege, or more than one imparlance shall be granted or allowed.

Excise office
in *London*.

XVI. And be it further enacted by the authority aforesaid, that the head office of excise which is now established within the city of *London*, shall be continued and be within the said city, or ten miles thereof for ever, and a sufficient number of commissioners therein from time to time shall be continued or appointed by their Majesties, their heirs and successors, to govern and manage the receipt of excise, and to perform and execute the several matters and things hereby enjoined to be done and executed by such commissioners; and that in like manner there shall be continued, and be within the said city or ten miles thereof for ever, by the appointment of their Majesties, their heirs and successors, a comptroller of excise to keep the accounts before mentioned.

Officers of ex-
cise not to in-
fluence elec-
tions.

XLVIII. And to the end the great duties of excise, and the powers given for the collecting and levying the same, may not be employed for the influencing of elections of members to serve in Parliament, which elections by the constitution of this government ought to be free and uncorrupt; be it enacted by the authority aforesaid, that from and after the first day of *May* in the year of our Lord one thousand six hundred ninety four, no collector, supervisor, gager or other officer or person whatsoever concerned or employed in the charging, collecting levying, or managing the duties of excise, or any branch or part thereof, shall by word, message or writing, or in any other manner whatsoever, endeavour to persuade any elector to give, or dissuade any elector from giving, his vote for the choice of any person to be a knight of the shire, citizen, burgess or baron of any county, city, borough or cinque port to serve in Parliament; and every officer or other person offending therein shall forfeit the sum of one hundred pounds, one moiety thereof to the informer, the other moiety to the poor of the parish where the offence shall be committed, to be recovered by any person that shall sue for the same by action of debt, bill, plaint or information in any of their Majesties courts of record at *Westminster*, in which no essoin, protection, privilege or wager of law, or more than one imparlance shall be allowed; and every person convict on any such suit of the said offence, shall thereby become disabled and incapable of ever bearing or executing any office or place concerning or relating to the duty of excise, or any other office or place of trust whatsoever under their Majesties, their heirs or successors.

Notes of gages
to be left with
brewers, &c.
Altered 7 & 8
W. 3. c. 30.
§ 25.

XLIX. And it is hereby declared and enacted, that true notes in writing of the last gages made or taken by the said gagers, shall be left by them with all brewers, makers or retailers of beer, ale or other exciseable liquors respectively, or some of their servants, at the times of taking their said gages, containing the quantity and quality of the liquors so gaged; upon the penalty of five pounds for every offence or neglect of the said gager or gagers, to be recovered

recovered by any person that shall sue for the same by action of debt, bill, plaint or information, in any of their Majesties courts of record at *Westminster*, in which no essoin, protection, privilege or wager of law, nor more than one imparlance shall be allowed.

Anno septimo & octavo

G U L I E L M I III. Regis.

C A P. XXX.

An Act for laying several Duties upon Low Wines or Spirits of the first Extraction, and for preventing the Frauds and Abuses of Brewers, Distillers, and other Persons chargeable with the Duties of Excise.

[So much as relates to the Excise.]

FOR the supplying your Majesties extraordinary occasions, and the better support of your government, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that from and after the five and twentieth day of *March* in the year of our Lord one thousand six hundred ninety six, until the five and twentieth day of *March* which shall be in the year of our Lord one thousand seven hundred and one, there shall be paid by way of excise unto his Majesty, his heirs and successors, for all low wines or spirits of the first extraction, drawn by any distiller or other person making or drawing spirits or strong waters for sale or exportation within this kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, the rates and duties following:

These duties are expired, but the rest of the act is in force.

VII. And be it further enacted by the authority aforesaid, that all distillers and others, who shall draw or make any low wines, spirits, or brandy from corn, shall brew or cause their corn to be brewed; and from such drink so made and prepared (without any mixture with any molosses, wash or tilts, or other materials whatsoever) shall draw their low wines or spirits of the first extraction; and that it shall and may be lawful for the gager and gagers of excise, from time to time, to gage and keep an account of the liquors, worts and drink made and drawn by such distillers or others for the making such low wines, spirits or brandies, and to see that the same be drawn and made from drink made of malted corn intirely, without any mixture as aforesaid; and in case any distillers or others shall therewith mix any other materials, either in the brewing or after the same is made into drink, and before the same be distilled into low wines, the said gager shall charge the low wines drawn from the drink so mixed with the duty of twelve pence for every gallon; which said duty shall be answered and paid to his Majesty and successors.

Low wines to be drawn from drink made of malted corn without mixture.

VIII. And be it further enacted, that no distillers or others drawing low wines or spirits from corn prepared as aforesaid, shall prepare any wash from molosses or other materials, or receive any wash of molosses or other materials, from any other person whatsoever, until he has drawn off and distilled all the liquors made or prepared from corn as aforesaid; on pain of forfeiture for every barrel of such liquors made of corn as aforesaid found undistilled or drawn into low wines, the sum of five pounds.

Penalty of receiving wash from molasses, &c. before the liquors made from corn are distilled.

IX. And be it further enacted by the authority aforesaid, that if any gager or other officer of excise shall wittingly and willingly make a false charge, by returning to the commissioners any quantity of low wines or spirits of the first extraction, not made from malted corn, as made and drawn from malted corn,

On gagers making a false charge.

corn, such gager or officer shall forfeit his office or employment, and also shall forfeit for every gallon of low wines so falsly charged or returned, the sum of ten shillings.

Drawback of 3d. per gallon on exportation of spirits made from malted corn only.

Other drawbacks and bounties are given by 6 Geo. 2. c. 17. § 7. & 33 Geo. 2. c. 9. § 6, 7. and the oath altered.

X. And for the further encouragement of distillers and others to draw and make spirits of brandies from malted corn brewed into drink as aforesaid, and to export the same as merchandize into parts beyond the seas, be it further enacted by the authority aforesaid, that it shall and may be lawful to or for any distillers or others, upon oath made before any two or more of the commissioners of excise, or justices of the peace for the county or place from whence any brandy or strong waters is or are intended to be exported, that the same were or was made and drawn from drink brewed from malted corn, without any mixture with any other materials, and that the same is not mixed with any low wines not drawn a second time, nor with any other spirits or brandy made from any other materials, either native or foreign, and that the duties of the same are duly entred or paid, and that the same are exported for merchandize to be spent beyond the seas, to export such spirits or brandies made from corn prepared as aforesaid; and upon a certificate under the hands of the officers of excise for the port or place where such spirits or brandies were shipt off, of the quantities so shipt, and that the same was shipt in the presence of such officers, that such distiller or others so exporting shall be allowed or paid back by the commissioners or their collector for the port or place where such spirits or brandy shall be shipt off, the sum of three pence for every such gallon of brandy or spirits so shipt off.

Where decayed wines, &c. are found, the gager may examine the still.

XII And for preventing the making or drawing of low wines or spirits of a first or second extraction by any compound distiller or rectifying distiller, or any other common distiller, whereby to defraud his Majesty of any of the duties by this act imposed, be it further enacted by the authority aforesaid, that if any gager or officer of excise shall from and after the said five and twentieth day of *March*, find in the distilling-house or other house or warehouse of any compound distiller or rectifying distiller, or any other common distiller, any quantity of decayed wines, cyder or other materials, fit for or preparing for distillation, whereby he may be induced to believe that such compound or rectifying distiller, or other common distiller, doth or may draw, or extract low wines or spirits from such materials, and such gager or officer shall find any still or stills of such distillers charged or prepared to work, that it shall and may be lawful to and for such gager or officer to take off the head of such still or stills, and to examine what materials are therein, if not at work; and in case such still or stills shall be at work, that then it shall and may be lawful to and for such gager or officer to stay and continue in such distillers distilling-house until such still or stills shall be wrought off, and then to examine what materials were wrought therein; and in case any such distiller shall refuse to permit such gager to continue in his distilling-house until such still or stills shall be wrought off and examined as aforesaid, in every such case such distiller shall forfeit for every such offence the sum of twenty pounds.

Stills and utensils charged with the duties and penalties.

XIII. And be it further enacted by the authority aforesaid, that from and after the said five and twentieth day of *March*, all and every the stills, worms, still-heads, and all other vessels and utensils for distilling used by any such distiller or other person for making of low wines or spirits for sale or exportation, into whose hands soever the same shall come, and by what conveyance or title soever the same be claimed, shall be liable and subject unto, and are hereby charged with all and singular the debts and duties of excise that now are, or hereafter shall be in arrear and owing by any such distiller or other person or persons, for any strong waters, spirits or low wines, so made or drawn as aforesaid; and that it shall be lawful in all cases to levy debts and penalties, and use such proceedings against the stills, worms, vessels and utensils therein contained, as it may be lawful to do in case the debtor or offender,

using

using the said utensils, had been truly and really owner and proprietor of the same.

XIV. And be it further enacted by the authority aforesaid, that the gager and gagers of excise shall from time to time gage and take account of all wash and other materials prepared or preparing for the making of low wines, and also of all low wines, spirits or strong waters found in the houses, cellars or warehouses, or in any wash, back, cask, or other vessel or vessels used by any distiller or maker of low wines or spirits: and in case he shall miss any quantity or quantities of liquor or drink brewed or made from corn, or any wash or other materials prepared for making of low wines, which he found or gaged the last time such gager was at such distillers, not exceeding twenty four hours before, and shall not on demand receive satisfaction what is become of such drink or wash, or other such like materials; that in every such case it shall be lawful for such gager to charge such distiller with so much low wines, as such liquor, drink, wash or other materials so missing, in his judgment would reasonably have made.

Gager to take an account of all wash, and on missing any, to charge so much low wines as it would produce.

XV. And to the intent that the duties payable to his Majesty for all low wines, spirits, aqua-vitæ and strong waters, may be the better ascertained, collected and levied, be it enacted by the authority aforesaid, that from and after the said five and twentieth day of *March*, no distiller or maker of low wines, spirits, aqua-vitæ, or strong waters, shall distil or set their stills at work for the drawing or making any the liquors above mentioned, or shall deliver or carry out any low wines, spirits, or aqua-vitæ to any of their customers in cask or by the gallon, without notice thereof first given to the officer of excise for the place or division where such distiller or maker shall live, to the intent that such officer may be present to see and gage the same; unless at such times as herein after are mentioned, that is to say, from the nine and twentieth day of *September* to the five and twentieth day of *March* yearly, between the hours of five in the morning and eight in the evening, and from the five and twentieth day of *March* to the nine and twentieth day of *September* yearly, between the hours of three in the morning and nine in the evening; upon pain that every distiller and maker of the liquors aforesaid, doing contrary hereunto, shall forfeit for every such offence the sum of ten pounds.

Distillers not to set stills at work or carry out in the night, without notice.

XVI. And be it further enacted by the authority aforesaid, that if any maker of vinegar, cyder, metheglin, mead or sweets for sale, shall at any time hereafter hide, conceal or convey away any vinegar, or liquor prepared for vinegar, or any cyder, metheglin, mead or sweets, from the sight and view of the gager or gagers appointed to take account of the same, whereby his Majesty shall or may be defrauded of any of the duties due for the same; that every such maker of such vinegar, cyder, metheglin, mead or sweets, for every barrel of vinegar, or liquor prepared for vinegar, or sweets so hid, concealed or conveyed away as aforesaid, shall forfeit the sum of forty shillings, and so in proportion for any greater or lesser quantity; and for every hoghead of cyder so hid, concealed or conveyed away, the sum of forty shillings, and so in proportion for any greater or lesser quantity; and for every gallon of metheglin or mead so hid, concealed or carried away as aforesaid, shall forfeit the sum of five shillings.

Penalty on makers of vinegar, cyder, metheglin, mead or sweets, concealing.

By a clause in the annual malt acts, dealers in cyder or perry are liable to a penalty of 50l. for every place used for making or keeping cyder or perry, and not entered.

XVII. And be it enacted by the authority aforesaid, that from henceforth in case any maker or retailer of vinegar, or of any of the commodities aforesaid, shall upon due request or demand made by the gager or officer in the day-time, or if by night, then in the presence of a constable, refuse to permit such gager or officer to enter and come into his or their house, storehouse or other place belonging to or used by such maker or retailer of vinegar, or of any other the liquors or commodities aforesaid, and to take account of any of the liquors or commodities aforesaid, in every such case such maker of vinegar or any other of the liquors or commodities aforesaid, shall forfeit for every such offence the sum of fifteen pounds.

Of refusing to admit the gager.

R

XVIII. And

Of carrying
out in the
night without
notice.

XVIII. And be it enacted by the authority aforesaid, that from henceforth no maker of vinegar or sweets shall sell, deliver or carry out any vinegar or sweets to any of his customers, either in whole cask or by the gallon, without notice thereof first given to the gager or officer of excise for the place or division where such maker of vinegar or sweets shall live; to the intent that such officer may be present to see, gage and take an account of the same; unless at such times as are herein after mentioned; that is to say, from the nine and twentieth day of *September* to the five and twentieth day of *March* yearly, between the hours of five in the morning and eight in the evening, and from the five and twentieth day of *March* to the nine and twentieth day of *September* yearly, between the hours of three in the morning and nine in the evening; upon pain that every such maker of vinegar or sweets doing contrary hereunto, shall for every such offence forfeit and lose the sum of forty shillings for every barrel of vinegar or sweets that shall be so carried out contrary to the true meaning of this act.

2 W. & M. ft.
2. c. 9. § 12.
continued.

XIX. And be it further enacted by the authority aforesaid, that a certain clause in an act made in the second year of the reign of his Majesty and the late queen *Mary* of blessed memory, intituled *An act for the encouraging the distilling of brandy and spirits from corn, and for laying several duties on low wines or spirits of the first extraction*, relating to strong waters, brandy, aqua-vitæ and other exciseable liquors brought from the islands of *Guernsey*, *Jersey*, *Sark* or *Alderney*, and all the charges, duties and penalties, and every article and thing therein contained, shall continue and be of force and virtue during the continuance of this act, in as full and ample manner, to all intents and purposes, as if the said clause were herein word for word repeated and enacted.

Brewers to de-
clare how
much of each
guile they in-
tend for
strong, and
how much for
small beer, or
to be charged
for the whole
as strong.

Rep. 8 & 9 W.
3. c. 19. § 1.

XX. And forasmuch as it is found by experience that the payment of his Majesties duties on beer, ale and other exciseable liquors, is much avoided and defrauded by the brewers and makers thereof, by their making drink of an extraordinary strength, and mixing of small beer or worts with the same after an account hath been taken by the gagers, and by their carrying away or laying off part of their worts after the same hath been gaged, and making them up by part of another wort before the gager can take an account of the same, by making use of private pipes and other conveyances under ground; and by reason the gagers and officers are not duly admitted and permitted to enter and come into the houses, brewhouses, distilling-houses, store-houses, and other places belonging to or used by such brewers, distillers or makers of the liquors aforesaid, or being lawfully entred, are not quietly permitted to continue in such brewhouse where the said liquors are brewing and making, to gage and take an account of the quantity and quality of the several worts as they are brewed off, and to see their strong and small drink cleansed and carried out without mixture, and to prevent the committing any other frauds; be it therefore enacted by the authority aforesaid, that all common brewers, innkeepers or victuallers, who after the said five and twentieth day of *March* shall brew or make a party guile, shall declare to the gager or gagers appointed to gage and take an account of the same, how much of such guile he or they intend to make into strong beer or ale, and how much into small, before any part of such guile is cleansed, and shall continue all the said strong beer in their tuns, until the said small beer shall be carried out and delivered; and in case such brewers, innkeepers or victuallers, or their respective servants, brewing or making such guile of beer or ale, shall refuse to declare to such gager or officers how much of their guile or brewing they intend to make into strong beer or strong ale, and how much into small, before any part of such guile is cleansed, or shall permit the said strong beer to be carried out of their tuns, until the said small beer shall be carried out and delivered, such gager or gagers shall charge and return the whole of such guile to be strong; and such brewer, innkeeper or victualler shall pay the du-

ties

ties thereof accordingly : and in case such brewer, innkeeper or victualler, or their respective servants, after such declaration made, shall make any increase of their strong beer or strong ale so declared as aforesaid, by any ways or means whatsoever, such increase shall be deemed and taken to be and proceed from mixing small beer with such strong beer or strong ale ; and such brewer, innkeeper or victualler, shall forfeit and lose for every barrel so increased the sum of forty shillings, and so in proportion for a greater or lesser quantity, over and above the penalties already imposed for mixing small beer with strong ; and in case upon any information brought against such brewer, innkeeper or victualler for the penalties aforesaid, it shall appear by the evidence given in behalf of such brewer, innkeeper or victualler, that the strong beer or strong ale so declared as aforesaid was increased, by adding to or mixing with the same any strong beer or strong ale that remained or was left, or returned of a former guile of his or her brewing, such brewer, innkeeper or victualler shall incur all the penalties aforesaid, except it be also proved by the oath of one or more credible witnesses, that such strong beer or strong ale so added to such guile, was added to such guile in the sight and view of the gager, the said evidence, or any other thing to the contrary in any wise notwithstanding.

XXI. And it is hereby further enacted by the authority aforesaid, that if from and after the said five and twentieth day of *March*, any common brewer, innkeeper or victualler, shall cleanse, carry out, remove or convey out of his brewhouse or place of brewing, any part of his guile or brewing of beer, ale or worts, before the whole of such guile is brewed off, and be in his tuns, backs or coolers, and until the gager or gagers shall or might have taken an account of the same, and of the distinct quantities thereof in his respective vessels, without first giving notice to the supervisor or gager appointed for the place or division where such brewer, innkeeper or victualler doth or shall inhabit, at what time, and how much of such guile or brewing he intends to cleanse, carry out or remove, and where he intends to lay or dispose of the same, such brewer, innkeeper or victualler, for every barrel of beer, ale or worts so cleansed, carried out, removed or conveyed out of his brewhouse or place of brewing without giving such notice as aforesaid, shall forfeit and lose the sum of forty shillings.

Penalty of cleansing or carrying out any part of their guile before the whole is brewed off, without notice.

XXII. And it is further enacted by the authority aforesaid, that if any common brewer, innkeeper or victualler, after the said five and twentieth day of *March*, shall upon due request or demand made by the gager or other officer in the day-time, or in the night, in the presence of a constable, refuse to permit such gager or other officer to enter and come into his house, brewhouse, storehouses or other places belonging to or used by such brewer, innkeeper or victualler, or being lawfully entred, shall refuse such gager or officer to stay and continue in his brewhouse or place of brewing whilst his guile is brewing, and quietly gage and take an account of the several worts as they are brewed off and let into his backs and tuns, and to see their strong and small drink cleansed and carried out without mixture, and to gage and take an account of the goods in the mesh tun, or of the quantity of malt from which such worts are drawn or made, such brewer, innkeeper or victualler for every such offence shall forfeit and lose the sum of twenty pounds, and the informer or prosecutor shall not be obliged to prove that such brewer, innkeeper or victualler, did carry or deliver out any part of such guile of beer or ale before he paid and cleared the duties due for the same ; any thing in the former acts of excise, or any other act or statute to the contrary notwithstanding.

Brewer, &c. not permitting the officer to stay to see the whole guile carried out, and to gage, forfeits 20*l.* without proof of carrying out.

XXIII. And for the preventing and discovering of all frauds made by mixtures or otherwise, be it enacted by the authority aforesaid, that if any common brewer or innkeeper after the said five and twentieth day of *March*, shall upon carrying out his drink, or after the same is carried out, start or mix

Penalty of mixing after carrying out.

mix any small beer or small worts with or amongst any strong beer or strong ale upon his dray, or in any victualler's cellar or other place, such brewer or innkeeper so doing shall forfeit and lose for every such offence the sum of five pounds; and further, that it shall and may be lawful to and for the gager or gagers of the excise to taste the drink upon any such brewer's dray or drays, where and whensoever he or they shall find and meet the same; and also upon request to enter into the cellar or cellars, or other rooms in the possession of any innkeeper or victualler that do or shall take or receive any drink of or from any common brewer, and to taste the drink in the same: and if any such innkeeper or victualler after the said five and twentieth day of *March*, shall refuse such gager or gagers to enter and come into their cellar or cellars, or other rooms, or being entred shall refuse such gager or gagers to taste the drink in the same, such innkeeper or victualler for every such offence shall forfeit and lose the sum of five pounds.

Penalty on persons summoned to give evidence, not attending.

XXIV. And be it further enacted, that it shall and may be lawful to and for the commissioners of excise and justices of the peace respectively, upon any information exhibited before them for any offence committed against the laws of excise, to summon any person or persons (other than the party accused) to appear before them at a certain day, time and place, to be inserted in such summons, and to give evidence for the discovery of the truth of the matter in controversy before them; and in case of neglect or refusal to appear, or if upon appearance such person or persons shall refuse to give evidence when he shall be thereunto required, every such person so making default shall forfeit and lose the sum of ten pounds, to be imposed, recovered, levied and disposed in manner as herein is directed.

5 W. & M.
c. 20. § 49.

Gager to leave a copy of his charge within 3 days after the end of every week.

XXV. And whereas in and by one act of Parliament made in the fifth and sixth years of the reign of his Majesty and the late Queen Mary of blessed memory, intituled *An act for granting to their Majesties several rates and duties upon tunnage of ships and vessels, and upon beer, ale and other liquors, for securing certain recompences and advantages in the said act mentioned, to such persons as shall voluntarily advance the sum of fifteen hundred thousand pounds towards the carrying on the war against France*, it is amongst other things enacted in the words or to the effect following, (*viz.*) that true notes in writing of the last gages made or taken by the gager shall be left by them with all brewers, makers or retailers of beer, ale, or other exciseable liquors respectively, or some of their servants, at the times of their taking their gages, containing the quantity and quality of the liquors so gaged, upon certain penalties in the said acts mentioned; and whereas it is found necessary for the securing his Majesties duties upon the liquors aforesaid, that several gages be taken by one or more officers of every wort of one and the same guile or brewing, by reason whereof the said notes left by such gagers do not sufficiently inform such brewer or retailer how much he is charged in such respective guile or brewing; be it therefore enacted and declared by the authority aforesaid, that from and after the said five and twentieth day of *March*, every gager shall within three days after the end of every week, deliver to or leave with such brewer or retailer, or their respective servants, a true copy under his hand of each respective charge by him made upon such brewer or retailer, containing the quantity and quality of the liquors by him charged in such week respectively; and if any such gager or gagers shall refuse or neglect to leave with such brewer or retailer, or their respective servants, such copy of his or their charges as aforesaid, or shall charge such brewer or retailer more than such copy contains, such gager or gagers shall forfeit and lose for every such offence or neglect the sum of ten pounds, to be recovered by any person that shall

See 12 Geo. 1.
c. 28. § 30.

shall sue for the same, by action of debt, bill, plaint or information in any of his Majesties courts of record at *Westminster*, in which no effoin, protection, privilege or wager of law, nor more than one imparlance, shall be allowed.

XXVI. And it is hereby provided and declared, that no gager or gagers who do or shall leave such copy of his charges as above directed and required, shall from henceforth be liable to any of the penalties by the former acts imposed, for not leaving notes of the last gages at the times of their taking such gages; the said act or any other act or statute to the contrary notwithstanding.

XXVII. And for the better preventing and discovering of all private backs, tuns and other private and concealed vessels or other receptacles, and of all drains, pipes or other conveyances to or from the same, used by any brewer, distiller or other maker or retailer of exciseable liquors, to defraud his Majesty of any of the duties payable by them or any of them respectively; be it enacted by the authority aforesaid, that from and after the said five and twentieth day of *March*, that it shall and may be lawful to and for the officer and officers of excise, or any of them in their respective divisions in the day-time, and in the presence of a constable or other lawful officer for the peace, who are hereby respectively required to be aiding and assisting therein, where they shall have a just suspicion that any such private backs, tuns or other vessels aforesaid are used by any such brewers, distillers or makers aforesaid, on request first made, and cause declared to break open the door or any part of such brewhouse, distilling-house, storehouse, warehouse or other room in their respective possessions, and to enter into the same, and also break up the ground in any such brewhouse, distilling-house, storehouse, warehouse or other room, or the ground near adjoining in their respective possessions, to search after such back, tun or other vessel aforesaid, or any pipe or other conveyance leading thereto: and in case where they shall find any private pipe or other conveyance, to search after and follow the same; and in case the same shall lead into any ground, house, outhouse or place in the possession of any other person or persons, on like request and with a constable to enter into the same, and break open the ground or any part of the house or houses, if occasion shall be, to follow such private pipe, in order to find out and discover such private and concealed back, tun or other vessel into which such pipe or other conveyance shall lead; making good the ground or house so broken up, or giving reasonable satisfaction for the same to the owner or owners thereof: and in case any such brewer, distiller or any other person or persons shall oppose or hinder such officer or officers in the due execution of the powers and authorities hereby given or granted, every such brewer, distiller or other person so doing, shall forfeit and lose for every such offence the sum of twenty pounds.

Officers suspecting any concealed vessels or pipes, may in presence of a constable and after request, break open doors and ground.

XXVIII. And it is hereby further declared, that all persons who shall buy or make verjuice for sale, shall be chargeable with and pay the same duties as in case of cyder and perry.

Verjuice to pay duty as cyder.

XXIX. And be it further enacted by the authority aforesaid, that all fines, penalties and forfeitures by this act imposed, shall be sued for, recovered and levied by such ways, means and methods as any fine, penalty and forfeiture is or may be recovered by any law or laws of excise, or by any action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*; and that one moiety of every such fine, penalty or forfeiture shall be to his Majesty, or his heirs and successors, and the other moiety to him or them that shall discover, inform or sue for the same.

Recovery of Penalties.

XXX. And whereas his Majesty's inferior officers, whether they be commissioners, collectors, supervisors, gagers or others, employed in levying the rates, impositions and duties upon beer, ale and other exciseable liquors, and upon salt, are by virtue of his Majesty's commission appointed, authorized

Inferior officers to continue after the death or removal of commissioners.

rized and constituted by the chief commissioners and governors of and for the receipt of excise, and rates and duties upon salt, or any five of them: and whereas if by the death of any one of the said chief commissioners who joined in the appointing, authorizing and constituting any such inferior officer, or by the alteration or other determination of the commission to the said chief commissioners, the authority given to such inferior officer or officers should be determined, it would prove very prejudicial to his Majesty, and render it impossible on such occasions to collect and levy the said rates and duties justly and duly, as the same ought to be collected and levied; for prevention whereof, and of all doubts and questions which have been or may arise thereupon, be it declared and enacted by the authority aforesaid, that all such inferior officers who are, have been or shall be duly and legally authorized and constituted in pursuance of any commission under the great seal of *England*, since his Majesty's happy accession to the crown, or any such commission which shall hereafter be granted to the chief commissioners and governors of and for the receipt of excise, and rates and duties upon salt, do and shall remain and continue in their respective offices and employments, notwithstanding the death or removal of any chief commissioner or commissioners by whom they were so authorized and constituted, or any alteration, change or other determination of the commission of such chief commissioners and governors, until the authority and constitution of such inferior officers respectively, be by the chief commissioners and governors of and for the receipt of the excise and rates, and duties upon salt for the time being, revoked or annulled.

Gagers to
leave notes of
every gage, if
demanded.

12 Geo. 1. c.
28. § 30.

XLVI. Provided nevertheless and be it enacted, that true notes in writing of every gage made or taken, signed by the gagers, containing the inches and tenths of the backs, and wants of the tuns, and the qualities of the said liquors respectively, shall be left by them with all common brewers of beer or ale, or some one of their servants, if demanded, at the time of the taking their said gages; on pain to forfeit for every neglect or refusal the sum of forty shillings, with costs of suit, to be recovered in any of his Majesty's courts of record at *Westminster*, by action of debt, bill, plaint or information, wherein no privilege or wager of law shall be allowed, nor any more than one imparlance.

Anno octavo & nono

G U L I E L M I III. Regis.

C A P. XIX.

An Act for repealing a Clause in a former Act relating to Party Guiles, and for the better preventing Frauds and Abuses of Brewers and others chargeable with the Duties of Excise.

7 & 8 W. 3.
c. 30. § 20.

WHEREAS in one act made in the last sessions of this present Parliament, intituled *An act for laying several duties upon low wines or spirits of the first extraction, and for preventing the frauds and abuses of brewers, distillers and other persons chargeable with the duties of excise*, it is amongst other things enacted in the words or to the effect following, (*videlicet*) that all common brewers, innkeepers or victuallers, who after the five and twentieth day of *March* one thousand six hundred ninety six, shall brew or make a party guile, shall declare to the gager or gagers appointed to gage and take an account of the same, how much of such guile he or they intended to make into strong beer or ale, and how much into small, before any part of such guile is cleansed, and shall continue all the said strong beer

beer in their tuns, until the said small beer shall be carried out and delivered; and in case such brewers, innkeepers or victuallers, or their respective servants, brewing or making such guile of beer or ale, shall refuse to declare to such gager or officer how much of their guile or brewing they intend to make into strong beer or strong ale, and how much into small, before any part of such guile is cleansed, or shall permit the said strong beer to be carried out of their tuns, until the said small beer shall be carried out and delivered, such gager or gagers shall charge and return the whole of such guile to be strong; and such brewer, innkeeper or victualler shall pay the duties thereof accordingly; and in case such brewer, innkeeper or victualler, or their respective servants, after such declaration made, shall make any increase of their strong beer or strong ale so declared as aforesaid, by any ways or means whatsoever, such increase shall be deemed and taken to be and proceed from mixing small beer with strong beer or strong ale; and such brewer, innkeeper or victualler, shall forfeit and lose for every barrel so increased the sum of forty shillings, and so in proportion for a greater or lesser quantity, over and above the penalties already imposed for mixing small beer with strong; and whereas it is found by experience that it is inconvenient to the brewers within *London* and the weekly bills of mortality, and impracticable to the brewers innkeepers and victuallers in the country, to keep their strong beer in their tuns until their small beer is carried out and delivered, as by the clause above recited is required; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that from and after the tenth day of *April* in the year of our Lord one thousand six hundred ninety seven, the said clause and every thing therein contained shall be, and hereby is repealed and made void to all intents and purposes whatsoever.

II. And for the more effectual preventing the frauds of the brewers which are now frequently practised by mixing small beer with strong, be it enacted by the authority aforesaid, that every common brewer who after the said tenth day of *April* shall brew or make any guile of beer or ale, shall declare to the gager or gagers appointed to gage and take an account of the same, how much strong beer or strong ale he intends to make of such guile, and also how much small (if he intends to make any small) before any part of such guile is cleansed or removed out of his tuns: and in case any such brewer or his respective servants, brewing or making such guile of beer or ale, shall refuse to make such declaration as aforesaid, such gager or gagers shall charge and return the whole of such guile to be strong, and such brewer shall pay the duties thereof accordingly, and shall also forfeit and lose for every barrel of beer or ale contained in such guile, the sum of twenty shillings; and in case such brewer or his respective servants, after such declaration made as aforesaid, shall make any increase of the strong beer or strong ale so declared as aforesaid, by any ways or means whatsoever, or in case such gager or gagers shall find any beer, ale or worts of the same guile laid off, over and above the quantity so declared as aforesaid, such brewer shall forfeit and lose for every barrel so increased, laid off or found over and above the quantity declared as aforesaid, the sum of five pounds: and the servant or servants of such brewer who were any ways concerned or assisting in making such increase after the said declaration, or in laying off any beer, ale or worts of such guile before such declaration made as aforesaid, shall also forfeit and lose for every barrel so increased or laid off the sum of twenty shillings; and in default of payment thereof shall suffer three months imprisonment: and in case upon any information brought against such brewer for the penalties by this act imposed for increasing his length of strong beer or ale as aforesaid, it shall appear by the evidence given in behalf of such brewer, that the strong beer or ale so declared as aforesaid, was increased by adding to or mixing with the same any beer or ale that was left in the brewhouse of a former guile of his

Brewers to declare how much strong beer and how much small he intends to make of each guile, before any part is removed.

Penalty of increasing afterwards.

Penalty on servants.

Beer left may be added in the gager's sight.

his or her brewing, such brewer shall incur all the said penalties, except it be also proved by the oath of one or more credible witnesses, that the strong beer or ale so added to such guile, was added to such guile in the sight and view of the gager; the said evidence or any other thing to the contrary in any wise notwithstanding.

If strong beer be altered and added to a new guile, the whole to be charged as newly brewed.

III. And whereas many brewers having strong beer or ale remaining in their brewhouses from the time it was brewed, until the next guile or brewing, the quality of which they frequently alter by mixing with the same new small beer or old returned drink, and then add the beer or ale so altered to the next guile, by means whereof his Majesty is often defrauded of his duties of excise; be it therefore declared and enacted by the authority aforesaid, that if it shall appear to the gager that the quality of such strong beer or ale so remaining in the brewhouse of a former guile, and added to a guile of new drink as aforesaid, hath been so altered since it was brewed, such gager shall charge and return all such beer and ale so altered and added to a guile of new drink, as if the same were then originally brewed, and had never been charged before, and such brewer shall pay the duties thereof accordingly.

100*l.* penalty for keeping a private pipe or conveyance.

IV. And forasmuch as it is found by experience that his Majesty is very much defrauded of his duties of excise by many brewers, who by private pipes and stop-cocks under ground, and other private conveyances, have communication between their strong beer tuns and their small beer tuns, whereby they do privately mix the small beer with their strong beer or ale, and also convey their beer, ale or worts from the sight and view of the gagers appointed to gage and take an account of the same, which is also prejudicial to other brewers who work fair and pay his Majesty his full duty; be it therefore further enacted by the authority aforesaid, that every common brewer having or keeping any pipe or stop-cock under ground, or any other private pipe or other private conveyance in or about his brewhouse, by which any beer, ale or worts may be conveyed from one tun or brewing vessel to another, or out of any such tun or brewing vessel into any other place, shall before the eight and twentieth day of *April* one thousand six hundred ninety seven, take up or demolish every such pipe, stop-cock and other private conveyance, and shall also stop up every hole in every tun, batch or float, by which any beer, ale or worts may be conveyed into or out of such tun, batch or float, or any of them; and that no common brewer from and after the said eight and twentieth day of *April* shall have or keep any such pipe, stop-cock or other private conveyance, by which any beer, ale or worts may be conveyed from one tun or brewing vessel to another, or out of any such tun or brewing vessel into any other place, nor shall have or keep any hole in any such tun, batch or float, by which any beer, ale or worts may be conveyed into or out of such tun, batch or float, or any of them; on pain to forfeit for every such offence the sum of one hundred pounds.

Officers suspecting concealed vessels or pipes may, in presence of a constable and after request, break open doors and ground.

V. And for the better discovering of all such pipes, stop-cocks and other private conveyances aforesaid, be it further enacted, that from and after the said eight and twentieth day of *April*, it shall and may be lawful to and for the gagers and officers of excise, or any of them in the day-time, and in the presence of a constable or other lawful officer for the peace, on request first made and cause declared, to break up the ground in any common brewhouse or the ground near adjoining, or any wall, partition or other place, to search for any such private pipe or other private conveyance, and upon finding any such pipe or other private conveyance, to follow the same, and to break up the ground, house, wall or other partition or place through, or into which any such pipe or other private conveyance shall lead, and to break up or cut any such pipe or other private conveyance, and to turn any cock or cocks, to try and examine whether such pipe or other private conveyance may or can convey any beer, ale or worts out of one tun or brewing vessel into another, or out of any such tun or brewing vessel into any other place.

VI. Provided

VI. Provided always, that in case, upon such search made as aforesaid, no such pipe or other private conveyance shall be found, such gagers and officers shall make good the ground, wall or other place, so broken up as aforesaid, or make reasonable satisfaction to the owner or owners thereof; and if any common brewer or any other person or persons whatsoever shall oppose, obstruct or hinder any such gager or officer in the due execution of the powers hereby given and granted, every such brewer and other person shall forfeit and lose for every such offence the sum of fifty pounds.

VII. Provided nevertheless, and it is hereby declared, that it shall and may be lawful to and for any common brewer to keep and make use of any pipes, stop-cocks or other conveyances above ground, which are public and in open view, for the letting his worts out of his copper into his public backs or coolers, and for the letting his worts out of such public backs or coolers into his public tuns, batches or floats, or out of any public tun into his casks; any thing in this act or any other law or statute to the contrary in any wise notwithstanding.

VIII. And whereas, notwithstanding the penalties already imposed by former acts, it is found by experience, that several brewers do set up and keep private backs and tuns, by which his Majesty is much defrauded of his duties of excise, and other brewers who pay their full duties are much prejudiced in their trade thereby; be it further enacted by the authority aforesaid, that if any common brewer shall at any time after the said tenth day of *April*, without notice thereof first given at the next office of excise, erect or set up any tun, batch, float, cooler or copper, or shall alter or enlarge any tun, batch, float, cooler or copper already erected or set up, or shall have or keep any private or concealed tun, batch, float, cooler or copper, other than such as are openly discovered and known to be commonly used in his brewhouse or place of brewing, every such brewer shall forfeit and lose for every tun, batch, float, cooler and copper so erected or set up, altered or enlarged, kept private or concealed, without such notice given as aforesaid, the sum of two hundred pounds.

Penalty on brewers setting up or altering tuns, &c. without notice, or using any concealed tun, &c.

IX. And be it further enacted by the authority aforesaid, that if any common brewer or maker of cyder, brewing or making any beer ale or cyder for sale, shall at any time after the said tenth day of *April*, deliver to any distiller or vinegar maker any wash, tilts, ale, beer, vinegar beer or cyder, without first giving notice to the gager or gagers within whose division or district such brewer or maker of cyder doth or shall inhabit, what quantity of wash, tilts, ale, beer, vinegar beer or cyder he intends to deliver, and when and to whom he intends to deliver the same, every such common brewer or maker of cyder shall forfeit and lose for every barrel of wash, tilts, ale, beer, vinegar beer and cyder delivered without such notice given as aforesaid, the sum of twenty shillings.

Penalty of delivering wash, &c. to a distiller or vinegar maker without notice.

X. And whereas it is found by experience, that notwithstanding the penalties imposed by former acts, many distillers do erect and set up private backs, stills and other vessels, by which his Majesty is much defrauded of his duties of excise; be it therefore enacted by the authority aforesaid, that no common distiller or maker of low wines, spirits or strong waters, for sale or exportation, shall at any time after the said tenth day of *April*, erect or set up any tun, cask, wash batch, copper, still or other vessel for the brewing, making or keeping any worts, wash, low wines, spirits or strong waters; nor alter or enlarge any tun, cask, washbatch, copper, still or other vessel already erected or set up; nor shall have or keep any private or concealed tun, cask, washbatch, copper, still or other vessel; nor any private or concealed warehouse, storehouse, cellar or other place for the brewing, making, laying or keeping any worts, wash, low wines, spirits or strong waters; without first giving notice thereof at the next office of excise, within the limits or jurisdiction whereof he or they do or shall inhabit: upon pain to forfeit for every tun, cask, washbatch, copper, still, warehouse, storehouse, cellar or other place, so erected or

20*l.* penalty on distillers setting up or altering any tun, &c. or keeping any concealed tun, &c. or warehouse without giving notice.

50l. penalty
on the person
in whose
house.

See 24 Geo. 2.
c. 40. § 18.

Persons keep-
ing materials
for distillation
and stills con-
taining 20 gal-
lons, are lia-
ble to the ex-
cise; or stills
containing 10
gallons by 33
Geo. 2. c. 9.
§ 13.

Recovery of
penalties.

2 W. & M.
ft. 2. c. 9. §
11.

Persons set-
ting up works
for distilling
malt drink or
cyder, and
giving notice
in 10 days af-
ter entering
on them, may
distil for sale.

set up, altered or enlarged, kept private or concealed, the sum of twenty pounds: and that all and every person or persons in whose occupation any house, outhouse or other place whatsoever is or shall be, where any such private or concealed tun, cask, washbatch, copper, still warehouse, storehouse or cellar shall be discovered or found, shall also forfeit and lose the sum of fifty pounds.

XI. And it is hereby further enacted and declared, that from and after the said tenth day of *April*, every person or persons making or keeping any wash, cyder or other materials fit for distillation, and having in his or their possession or occupation any still or stills containing twenty gallons or upwards, proof being made thereof by the oath of one or more credible witnesses before some justice of the peace, who is hereby empowered to administer the same, shall be deemed and taken to be a common distiller for sale, and shall be liable to the several rates and duties of excise, and subject to the several and respective penalties and forfeitures imposed by this or any former act now in force; the said act or any other law or statute to the contrary in any wise notwithstanding.

XII. And be it further enacted by the authority aforesaid, that all the fines, penalties and forfeitures by this act imposed, shall be sued for, recovered and levied by such ways, means and methods as any fine, penalty or forfeiture is or may be recovered by any law or laws of excise; or by action of debt, bill, plaint or information in any of his Majesty's courts of record at *Westminster*; and that one moiety of every such fine, penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall discover, inform or sue for the same.

XIII. And whereas by an act made in the second year of the reign of his Majesty and the late Queen *Mary* of blessed memory, intituled *An act for the encouraging the distilling brandy and other spirits from corn, and for laying several duties on low wines*, it was enacted and declared, that it should and might be lawful to or for any person or persons during the continuance of that act, to make, draw or distil for sale, or to be retailed, any low wines or spirits from drink brewed from malted corn; upon the encouragement of which said act many persons have, at great charge, set up works for distilling from corn; and the said act being since expired, be it therefore further enacted and declared by the authority aforesaid, that it shall and may be lawful to or for any person or persons who have already set up any works or offices, or who shall hereafter set up any works or offices for that purpose, and thereof shall give notice to the commissioners of excise within ten days after the entering such office or work, to make, draw or distil for sale, or to be retailed, any low wines or spirits from drink brewed from malted corn or cyder, and to rectify and refine any such spirits of their own making only, paying the duties, and being subject to all fines and penalties as other distillers are; any law, charter or other thing to the contrary notwithstanding.

Anno octavo & nono

G U L I E L M I III. Regis.

C A P. XXII.

An Act for granting to his Majesty certain Duties upon Malt, Mum, Sweets, Cyder and Perry, as well towards carrying on the War against France, as for the necessary Expence of his Majesty's Household and other Occasions.

This act lays a duty on all malt, mum, sweets, cyder and perry made in England between the twentieth of April 1697 and the twentieth of July 1699, and therein are contained the following clauses which seem not to be expired.

SECT. II. **A**ND for the avoiding of disputes in charging of the duties upon cyder and perry, be it enacted and declared, that every person who shall buy any cyder or perry, or any fruit to make into cyder or perry, and shall sell any of the cyder or perry so bought or made by the hoghead, or any greater or lesser measure, shall be deemed and taken to be a retailer of cyder or perry, and shall be chargeable with the duties for such cyder and perry so sold or bought for sale.

Who are retailers of cyder and perry. The annual malt acts deem persons selling less than 20 gallons to be retailers, whether made from their own or bought fruit. Contents of the Winchester bushel.

SECT. PENULT. And to the end all his Majesty's subjects may know the content of the *Winchester* bushel whereunto this act refers, and that all disputes and differences about measure may be prevented for the future, it is hereby declared, that every round bushel with a plain and even bottom, being made eighteen inches and a half wide throughout, and eight inches deep, shall be esteemed a legal *Winchester* bushel, according to the standard in his Majesty's exchequer.

Re-enacted in several malt-tax acts.

Anno nono & decimo

G U L I E L M I III. Regis.

C A P. XLIV.

An Act for raising a Sum not exceeding Two Millions, upon a Fund for Payment of Annuities after the Rate of Eight Pounds per Centum per Annum, and for settling the Trade to the East Indies.

[So much as relates to the Excise.]

SECT. XLII. **A**ND be it further enacted, that if the said commissioners of excise, or the said commissioners for the duties on vellum, parchment and paper, for the time being respectively, shall refuse or neglect to pay, or cause to be paid into the exchequer all or any the sums appointed to be paid by them severally as aforesaid, in such manner as they are respectively required by this act, or shall divert or misapply any part of the same, then they and every of them so offending shall forfeit their several offices and places, and shall be incapable to serve his Majesty, his heirs or successors, in any office or place of profit or trust whatsoever, and shall be liable to pay double the value of all and every sum and sums of money so diverted or misapplied, to any person or persons, body politic or corporate, who shall be intitled to any annuity or payment

Penalties on commissioners not paying into the exchequer, &c.

out of the fund by this act settled, and will sue for such forfeiture by action of debt or of the case, bill, suit or information founded upon this act, in any court of record of his Majesty, his heirs or successors, wherein no effoin, protection, wager of law, or more than one imparlance, shall be granted or allowed.

Excise and
stamp office
continued for
ever.

XLIII. And be it further enacted by the authority aforesaid, that the head office of excise, and the chief office for the said duties upon vellum, parchment and paper, shall for ever be continued with a sufficient number of commissioners, and a comptroller in either of them, for performing and executing such matters and things as are by this act enjoined to be done or performed by such commissioners and comptrollers respectively, according to the true meaning hereof.

Distinct ac-
counts.

XLIV. And be it enacted, that the respective comptrollers in the said offices for the time being, shall keep perfect and distinct accounts in books fairly written, of all the monies which shall arise of or for the said duties upon salt, and of or for the said duties upon vellum, parchment and paper respectively, as the same shall from time to time arise or be raised; to which books all persons concerned shall have free access at all seasonable times without fee or charge; and if any such comptroller as aforesaid shall neglect his duty therein, then he or they for such offence shall forfeit his office or place, and be rendered incapable as aforesaid, and shall also forfeit the sum of one hundred pounds to any person or persons, body politic or corporate, intitled to any annuity or payment by this act, and that will sue for the same as aforesaid.

Penalties on
collectors de-
taining mo-
ney, or misap-
plying.
9 & 10 W. 3.
c. 25.

XLV. And be it further enacted, that if any collector or receiver of any the duties by this act granted upon salt or rock-salt, or of any the further duties granted by the act before mentioned for or upon vellum, parchment and paper, shall detain all or any part of the monies by him collected or received contrary to his duty, then he or they for such offence shall be dismissed from his employment, and be charged with interest for the same after the rate of twelve pounds *per centum per annum*, and be liable to answer treble damages to all and every person and persons, bodies politic and corporate, that shall be grieved by such detention; and if any collector or receiver of any the said duties upon salt, rock-salt, vellum, parchment and paper, shall divert or misapply all or any part of the monies by him collected or received, contrary to the true meaning of this act, then he or they for every or any such offence shall be dismissed from his employment, and rendered incapable to serve his Majesty, his heirs and successors as aforesaid, and shall moreover forfeit double the sum or sums so by him or them diverted or misapplied to any person or persons, body politic or corporate, who shall be intitled to any annuity or payment out of the fund by this act settled, and will sue for the same as aforesaid.

The penalties of this act are referred to by 8 Ann. c. 7. § 24. 9 Ann. c. 6. § 20. 10 Geo. 1. c. 10. § 45. and other acts.

Anno decimo & undecimo

G U L I E L M I III. Regis.

C A P. IV.

Act to prohibit the excessive distilling of Spirits and low Wines from Corn, and against the exporting of Beer and Ale, and to prevent Frauds in Distillers.

The first two sections contain a prohibition of distilling from corn between 31 January 1698, and 1 February 1699.

SECT.
III.

AN D whereas it is found by experience that his Majesty hath been very much defrauded of his duties upon low wines and spirits by many distillers and other persons who keep or set up private and concealed warehouses, storehouses, cellars or other places, or private or concealed stills, backs or other vessels for the making, preparing or keeping wash, low wines, spirits or other materials fit for distillation, and by private pipes and stop-cocks, and other private conveyances, have communication between their private and public backs, and other vessels, by which they do privately convey their wash or other liquors fit for distillation from one back or other vessel to another, by means whereof the officers cannot take and keep a true and distinct account of such wash and other liquors fit for distillation, nor of the low wines and spirits made or drawn from the same; and whereas the gagers and officers of excise are not sufficiently impowered by law, upon suspicion or knowledge of such frauds, to enter the houses or places where the same are practised without consent of the possessors thereof, or upon entry and discovery of such frauds cannot find out or discover the person or persons concerned therein, by reason that the true owner or owners of such warehouses, storehouses, cellars or other places, stills, backs or other vessels, spirits, low wines, wash or other materials fit for distillation, will not appear or claim any interest therein, but frequently disown the same; be it therefore enacted by the authority aforesaid, that every distiller having and keeping any private pipe or stop-cock, or other private conveyance by which any wash or other liquors fit for distillation may be conveyed from one back or vessel to another, or from any such back or other vessel to their still or stills, or into any other place, shall before the eight and twentieth day of *February* one thousand six hundred ninety eight, take up or demolish every such pipe, stop-cock or other private conveyance, and shall also stop up every hole in every such back or washbatch, by which any wash or other liquors fit for distillation may be conveyed into or out of such back or washbatch, or any of them; and that no distiller from and after the said eight and twentieth day of *February*, shall have or keep any private pipe, stop-cock or other private conveyance, by which any wash or other liquors fit for distillation may be conveyed from one back or other vessel to another, or from any such back or other vessel to his or her still or stills, or into any other place; nor shall have or keep any hole in any such back or washbatch, by which any wash or any other liquors fit for distillation may be conveyed into or out of such back or washbatch, or any of them; on pain to forfeit for every such pipe, stop-cock, conveyance and hole, the sum of one hundred pounds.

100*l.* penalty on distillers keeping a private pipe, &c. or hole in the back, &c.

IV. And for the better discovering of all such pipes, stop-cocks and other private conveyances aforesaid, be it further enacted, that from and after the said eight and twentieth day of *February*, it shall and may be lawful to and for the gagers and officers of excise, or any of them, in the day-time, and in the presence of a constable or other lawful officer for the peace (who are hereby required to be aiding and assisting therein) on request first made and cause

Officers may in presence of a constable and after request, break ground or a wall, and cut pipes and turn cocks.

U

declared,

declared, to break up the ground in any distilling-house or the ground near adjoining, or any wall, partition or other place, to search for any such pipe, stop-cock or any other private conveyance; and upon finding such pipe or other conveyance, to break up the ground, house, wall, or other partition or place through or into which any such pipe or other conveyance shall lead; and to break up or cut any such pipe or other conveyance, and to turn any cock or cocks to try and examine whether such pipe or other conveyance may or can convey any wash or other liquors fit for distillation out of one back or vessel into another, or from any such back or vessel into any still or stills, or into any other place.

If no private
pipe be found
officer to make
satisfaction.

V. Provided always, that in case upon such search, no such pipe or other private conveyance shall be found, such gagers and officers of excise shall make good the ground, wall, house or other place so broken up as aforesaid, or make reasonable satisfaction to the owner or owners thereof, to be adjudged by two of the next justices of the peace, whereof one to be of the *quorum*; or the party injured shall be at liberty to bring his action for the damages by him sustained; and what shall be adjudged by the said justices or recovered upon such action, shall be paid out of his Majesty's revenue of excise by the commissioners thereof for the time being. And if any distiller or any other person or persons whatsoever shall oppose, obstruct or hinder any such gager or officer in the due execution of the powers hereby given and granted, every such distiller and other person shall forfeit and lose for every such offence the sum of one hundred pounds.

100*l.* penalty
on obstructing
officers.

Pipes above
ground may
be used.

VI. Provided nevertheless, and it is hereby declared, that it shall and may be lawful to and for any distiller to keep and make use of any pipe, stop-cock or other conveyance above ground, which are public and in open view, from one end thereof to the other, for the letting his wash out of his public coolers into his public backs or washbatches, and for conveying his wash or worts out of such public back or washbatch into his public stills; any thing in this act, or any other law or statute to the contrary in any wise notwithstanding.

On affidavit of
suspicion, of-
ficer may by
warrant of a
justice and in
presence of a
constable,
break open a
house and
seize conceal-
ed stills or
vessels.

VII. And be it further enacted by the authority aforesaid, that in case the gagers or officers of excise, or any of them, shall know or have cause to suspect any such private or concealed still, back or other vessel, spirits, low wines, wash or other materials preparing for distillation, to be set up or kept in any house or place, and shall make affidavit before one or more justice or justices of the peace for the county or place where he shall so know or suspect such private or concealed still, back or other vessel, spirits, low wines or materials preparing for distillation, are or shall be so set up or kept, and shall in such affidavit declare the grounds of such his knowledge or suspicion, then and in such case it shall and may be lawful for such officer or officers in the day-time, and in the presence of a constable or other lawful officer of the peace (who are hereby required to be aiding and assisting therein) by warrant from such justice or justices of the peace before whom such affidavit shall be made, to be directed to such officer or officers of excise (which warrant the said justice or justices of the peace are hereby authorized and required to grant) to break open the door, or any part of such house or place where he or they shall so know or suspect such private or concealed still, back or vessel, spirits, low wines or materials for distillation, are so set up and kept; and to enter into such house or place, and to seize all such stills, backs or other vessels, and also all such spirits, low wines, wash or other materials for distillation, that shall be found therein, and to detain and keep the same in such house or other place where he or they shall find the same so kept private or concealed. And in case the same shall not within twenty days next after such seizure be claimed by the true and lawful owner thereof, then the said stills, backs and other vessels, spirits, low wines and materials for distillation shall be absolutely forfeited, and shall and may be sold at the next general day of sale, to be appointed by the commissioners of excise or their officer or officers respectively,

If not claimed
in 20 days, the
stills to be for-
feited and
sold.

after

after the said twenty days are expired; one moiety of the proceed thereof (all necessary charges being first deducted out of the whole) to be paid to the use of his Majesty, his heirs and successors, and the other moiety to the party or parties who shall so discover and seize the same: and in case such stills, backs and other vessels, spirits, low wines, and materials for distillation, shall within the said twenty days be claimed by any person or persons whatsoever, the person or persons so claiming the same shall forfeit and lose for every such warehouse, storehouse or other place, in which any such still, back or other vessel shall be found, and also for every such still, back and other vessel found therein, the sum of two hundred pounds.

Penalty on the claimer.

See 10 & 11 W. 3. c. 21. § 23.

VIII. Provided always, that in case upon such breaking open any such door or house, no such private or concealed back, still or other vessel, spirits, low wines, wash or other materials for distillation shall be found, such gager and officers of excise shall make good the house or place so broken up as aforesaid, or make reasonable satisfaction to the owner or owners thereof, to be adjudged by two of the next justices of the peace, whereof one to be of the *quorum*; or the party injured shall be at liberty to bring his action for the damages by him sustained; and what shall be adjudged by the said justices, or recovered upon such action, shall be paid out of his Majesty's revenue of excise by the commissioners thereof for the time being. And if any distiller or any other person or persons whatsoever shall oppose, obstruct or hinder any such gager or officer so authorized as aforesaid, in the due execution of the powers hereby given and granted, every such distiller or other person shall forfeit and lose the sum of two hundred pounds; all which said penalties shall be recovered and levied by the same means and methods as any fine or penalty imposed by any law of excise now in force is recoverable; one moiety of which said forfeitures shall be to his Majesty, his heirs and successors, and the other moiety to him or them that will discover, inform or sue for the same as aforesaid.

If none found officer to make satisfaction.

Penalty of obstructing.

IX. And whereas many distillers on pretence of rectifying of spirits do mix spirits with wash and other liquors, and afterwards distil the same, whereby his Majesty's duties on low wines are avoided, and not duly answered and paid as by the former acts is directed and appointed; for prevention whereof be it enacted and declared by the authority aforesaid, that all spirits made or drawn by any distiller from any mixture of spirits with any kind of wash or other liquor (except common water) shall be deemed and taken to be low wines, and shall be chargeable with the duties already set and imposed on low wines drawn from foreign materials.

All spirits made from a mixture charged with the duties on low wines drawn from foreign materials.

Note, At the time of this act there was a duty on low wines drawn from foreign materials of 3d. per gallon, granted by 7 & 8 W. 3. c. 30. § 2. but since expired.

The rest of the act contains provisions concerning the distilling malt spirits in the year 1699, and a prohibition of exporting beer or ale in the said year.

Anno decimo & undecimo

G U L I E L M I III. Regis.

C A P. XXI.

An Act for laying further Duties upon Sweets, and for lessening the Duties as well upon Vinegar as upon certain low Wines and Whale-fins, and the Duties upon Brandy imported, and for the more easy raising the Duties upon Leather, and for charging Cinders, and for permitting the Importation of Pearl Ashes, and for preventing Abuses in the Brewing of Beer and Ale, and Frauds in Importation of Tobacco.

[So much as relates to the Excise.]

WE your Majesty's most dutiful and loyal subjects the Commons of *England* in Parliament assembled, as a further supply for your Majesty's necessary occasions, have given and granted unto your Majesty the rates and duties herein after mentioned, and do humbly beseech your majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that there shall be raised, levied, collected and paid to and for the use of your Majesty, your heirs and successors, for and upon all sweets made or to be made within the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, for sale (over and above all former duties already granted upon sweets, and which are to continue during the respective terms granted in the same) the rates and duties following; that is to say,

On sweets
made before
20 July 1699.

II. For every barrel of sweets made for sale after the tenth day of May one thousand six hundred ninety nine, and before the twentieth day of July one thousand six hundred ninety nine, the sum of twelve shillings.

On sweets
made before
25 March 1701.

III. For every barrel of sweets made for sale after the nineteenth day of July one thousand six hundred ninety nine, and before the twenty fifth day of March one thousand seven hundred and one, the sum of twenty four shillings.

36 s. per barrel
on sweets
made before
25 March 1706.
Continued for
99 years by 5
Ann. c. 19. § 5.
and for 2 years more by 6 Ann. c. 5. § 4. and made perpetual by 1 Geo. 1. st. 2. c. 12. § 8. and reduced to 12 s. per barrel after 24 June 1737. by 10 Geo. 2. c. 17. § 1, 2.

IV. And for every barrel of sweets made for sale from and after the twenty fourth day of March one thousand seven hundred, and before the five and twentieth day of March which shall be in the year of our Lord one thousand seven hundred and six, the sum of six and thirty shillings.

The said duties to be paid by the maker and makers of the said sweets, and so in proportion for greater or lesser quantities.

Liquors deemed
sweets.
See 10 Geo. 2.
c. 17. § 2.

V. And it is hereby declared, that all liquors made by infusion, fermentation or otherwise from foreign fruit or sugar, or from fruit or sugar mixt with other materials, and commonly made use of for recovering, increasing or making of any kinds of wine or cyder, or of any liquor called wine, shall be deemed to be sweets within the meaning of this and all former acts for laying duties on sweets: and that the respective duties imposed on sweets by every of the said former acts are chargeable by the barrel, and so in proportion for any greater or lesser quantity: and that any person who is a retailer of, or shall at any time sell or make use of any the liquors aforesaid for any the purposes before mentioned, and in whose custody any quantity of such sweets exceeding two gallons shall be found, shall be deemed and taken to be a maker of sweets for sale within the meaning of this and the said former acts.

Duties charge-
able by the
barrel.
Who are
makers for
sale.

VI. Provided

VI. Provided always, and be it enacted by the authority aforesaid, that all refiners of sugar who shall before the first day of *June* one thousand six hundred ninety nine, enter into a bond or bonds to his Majesty of the penal sum of five hundred pounds, upon condition that he or they shall not sell, deliver out or dispose of any sweets or liquors commonly called syrups made from sugar (except mellasses) or make use of the same in making or increasing, or improving any wine, cyder or perry, or any liquor called wine, shall not be chargeable with the duties of sweets or syrups hereby imposed, which he or they shall make from sugar, until he or they shall so sell, dispose or make use of such sweets or liquors made from sugar.

Refiners of sugar giving bond in 1699, not charged till they sold. EXP.

VII. And it is enacted by the authority aforesaid, that the duties on sweets hereby granted shall be applied, and are hereby appropriated for the same uses and purposes to which part of the present duties on sweets; with all the duties on malt are appropriated, by an act of Parliament made in the eighth year of his Majesty's reign.

Appropriation.

8 W. 3. c. 22.

VIII. And whereas by virtue of several acts of Parliament now in force, there are several different rates and duties imposed on vinegar, vinegar-beer or liquors prepared for vinegar, made within this kingdom for sale, by which means the same liquor is twice charged in different operations; and it is found by experience that vinegar made by passing through rape is much better for any use at home, and fitter for exportation than any other sort of *English* vinegar; and that the high duties chargeable on rape vinegar by the former acts, are so great a discouragement to the makers thereof that little or none is made, whereby his Majesty is defeated of the said high duties, and the nation deprived of a good and sound commodity; be it therefore enacted by the authority aforesaid, that from and after the tenth day of *May* one thousand six hundred ninety nine, all the duties on vinegar, vinegar-beer and liquors preparing for vinegar, which might be chargeable after the said tenth day of *May* one thousand six hundred ninety nine, by virtue of the said former acts, or any of them, shall cease and determine.

Former duties on vinegar repealed.

IX. And be it further enacted by the authority aforesaid, that from and after the said tenth day of *May* one thousand six hundred ninety nine, there shall be raised, levied, collected and paid, for and upon every barrel of vinegar, vinegar-beer or liquors preparing for vinegar, which shall be brewed or made of any *English* or foreign materials by any person or persons whatsoever for sale, and so in proportion for a greater or lesser quantity, the sum of eight shillings, to be paid by the maker thereof, in the manner hereafter in this act expressed.

8s. per barrel on vinegar. Vinegar made for pickles for sale charged; and another duty imposed. 8 Ann. c. 7. § 4.

X. And it is hereby enacted and declared by the authority aforesaid, that the duties on vinegar, vinegar-beer and liquors preparing for vinegar hereby granted, shall be raised and paid during the respective terms hereafter mentioned, and no longer; and the monies thereby arising shall be paid, applied and disposed to and for the respective uses and purposes following; that is to say, six pence, part of the said duty of eight shillings for every barrel of vinegar, vinegar-beer or liquor preparing for vinegar, shall be raised, collected and paid to his Majesty during his life, in lieu of the like duty of six pence charged on every barrel of vinegar-beer, by an act made in the second year of the reign of his present Majesty and the late Queen, intituled *An act for granting to their Majesties for their lives, and the life the survivor of them, certain impositions upon beer, ale and other liquors*, and shall be paid, applied and disposed of, to and for the same uses and purposes as the duties granted by the same act are directed to be applied and disposed of; six pence more, part of the said eight shillings, to his Majesty, his heirs and successors, in lieu of the like duty of six pence charged on every barrel of vinegar-beer, by an act made in the twelfth year of the reign of the late King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, and shall be applied and disposed of, to and for the same uses and purposes as the

Appropriation.

2 W. & M. ft. 2. § 3. being the continuance of 12 Car. 2. c. 23.

12 Car. 2. c. 24.

4 W. & M.
c. 3.

duties granted by the same act are directed to be applied and disposed of; two shillings and four pence, part of the said eight shillings, to his Majesty, his heirs and successors, during the remainder of a term of ninety nine years, commencing from the twenty eighth day of *January* one thousand six hundred ninety two, in lieu of certain duties imposed on vinegar and vinegar-beer, and liquors prepared for vinegar, by an act made in the fourth year of his present Majesty and the said late Queen, intituled *An act for granting to their Majesties certain rates and duties of excise upon beer, ale and other liquors, for securing certain recompences and advantages in the said act mentioned, to such persons as shall voluntarily advance the sum of ten hundred thousand pounds towards carrying on the war against France*, and shall be applied and disposed of, to and for the same uses and purposes as the duties granted by the same act are directed to be applied and disposed of; two shillings and four pence, part of the said eight shillings, to his Majesty, his heirs and successors, during the remainder of a term of sixteen years, commencing from the seventeenth day of *May* one thousand six hundred ninety seven, in lieu of certain duties imposed on vinegar, vinegar-beer and liquors prepared for vinegar, by an act made in the fifth and sixth years of the reign of his present Majesty and the said late Queen, intituled *An act for granting to their Majesties certain rates and duties upon salt, and upon beer, ale and other liquors, for securing certain recompences and advantages in the said act mentioned, to such persons as shall voluntarily advance the sum of ten hundred thousand pounds towards carrying on the war against France*, and shall be applied and disposed of, to and for the same uses and purposes as the duties granted by the same act are directed to be applied and disposed of; two shillings and four pence, residue of the said eight shillings, to his Majesty, his heirs and successors, in lieu of certain duties imposed on vinegar, vinegar-beer and liquors prepared for vinegar, by another act made in the same years, intituled *An act for granting to their Majesties certain rates and duties upon tunnage of ships and vessels, and upon beer, ale and other liquors, for securing certain recompences and advantages in the said act mentioned, to such persons as shall voluntarily advance the sum of fifteen hundred thousand pounds towards carrying on the war against France*, and shall be applied and disposed of, to and for the same uses and purposes as the duties granted by the same act are directed to be applied and disposed of.

5 W. & M.
c. 7.

5 W. & M.
c. 20.

Liquors deemed
vinegar.

XI. And for avoiding disputes and controversies which may arise touching liquors preparing for vinegar, be it enacted and declared, that all stale beer, returns of beer or ale, cyder, verjuice, or any other liquors proper to be made into vinegar, which at any time after the said tenth day of *May* one thousand six hundred ninety nine, shall be found in the custody or possession of any common vinegar maker (except such beer, ale and other liquors as are to be drank in his family, and which shall be kept separate and apart for that purpose) shall be deemed and taken to be vinegar or liquors preparing for vinegar within the meaning of this act.

Not to deliver
out in the
night without
notice.

XII. And be it further enacted by the authority aforesaid, that from and after the said tenth day of *May* one thousand six hundred ninety nine, no vinegar maker shall receive into his custody any stale beer, returns of beer or ale, cyder, verjuice, or other liquors proper to be made into vinegar, nor carry or deliver out any vinegar in casks or by the gallon, without notice thereof first given to the officer of excise for the place or division where such maker shall inhabit, to the intent that such officer may be present to see and take an account of the same, unless at such times as herein after are mentioned; that is to say, from the nine and twentieth day of *September* to the five and twentieth day of *March* yearly, between the hours of seven in the morning and five in the evening, and from the said five and twentieth day of *March* to the nine and twentieth day of *September* yearly, between the hours of five in the morning and seven in the evening; upon pain that every maker doing contrary thereunto, shall forfeit for every such offence the sum of fifty pounds.

XIII. And

XIII. And be it further enacted by the authority aforesaid, that from and after the said tenth day of *May* one thousand six hundred ninety nine; every vinegar maker receiving into his custody any of the liquors aforesaid, shall shew the same to the gager of the division where such maker shall live, before he mix the said liquors so received, or any part thereof, with any other liquors, rape or other materials; on pain to forfeit for every such omission or neglect the sum of twenty pounds.

Liquors to be shewn to the gager before mixed.

XIV. And be it further enacted by the authority aforesaid, that if any vinegar maker shall at any time after the said tenth day of *May* one thousand six hundred ninety and nine, without first giving notice thereof at the next office of excise, make use of any storehouse, warehouse, cellar or other place for making, laying or keeping any vinegar, vinegar-beer or liquors preparing for vinegar, every such vinegar maker shall forfeit and lose for every such private storehouse, warehouse, cellar, and other place so made use of without such notice as aforesaid, the sum of fifty pounds.

Penalty of using any cellar, &c. without notice.

XV. And whereas the duties on vinegars and vinegar beer charged by the former acts, were computed by different measures whereby disputes and controversies have arisen touching the charging of the same; for preventing whereof for the future, be it enacted and declared by the authority aforesaid, that every thirty and four gallons taken by the gage, according to the standard of the ale quart (four whereof shall be deemed a gallon) remaining in the custody of the chamberlains of his Majesty's exchequer, from and after the said tenth day of *May* one thousand six hundred ninety nine, shall be reckoned, accounted and returned by the gager for a barrel of vinegar, vinegar-beer or liquor preparing for vinegar; any thing in the said former acts, or any of them, or any other law, statute or provision to the contrary thereof in any wise notwithstanding.

34 gallons a barrel of vinegar.

XVI. And whereas several makers of vinegar may have in their custody several quantities of vinegar-beer, or liquors preparing for vinegar, on the said tenth day of *May* one thousand six hundred ninety nine, for which they may then stand charged with, or have answered to his Majesty some of the duties imposed by the former acts; be it enacted and declared by the authority aforesaid, that every such vinegar maker shall by virtue of this act be chargeable for such vinegar-beer, or liquors preparing for vinegar, with so much only as shall make the duties charged thereon by virtue of the former acts, eight shillings for every barrel thereof and no more; any thing therein contained to the contrary notwithstanding.

Charge on stock then in hand.

XVII. And whereas it is found by experience that the art of distilling spirits or brandy in this kingdom is of late years very much improved, and that spirits or brandy made here from mellasses and sugar which are the produce of the *English* plantations, is near as good as brandy imported from foreign parts; and whereas by an act made in the seventh year of the reign of his present Majesty, intituled *An act for laying several duties upon low wines or spirits of the first extraction, and for preventing the frauds and abuses of brewers, distillers and other persons chargeable with the duties of excise*, there is a duty of eight pence imposed upon every gallon of low wines or spirits of the first extraction, made or drawn from any foreign or imported materials, or any mixture with foreign materials, and a duty of three pence upon every gallon of low wines or spirits of the first extraction made or drawn from any *English* materials, other than drink made or brewed from malted corn, or from brewers wash or tilts, which said high duties are a great discouragement to the making of the said commodities, and do occasion undue practices in the same; be it therefore enacted by the authority aforesaid, that from and after the tenth day of *May* one thousand six hundred ninety nine, four pence per gallon, part of the said duty of eight pence imposed upon every gallon of low wines and spirits of the first extraction made or drawn from any foreign or imported materials, or any mixture with foreign materials, and one moiety or half part

Duties then charged on low wines reduced one half.

7 W. 3. c. 30.

of

of the said duty of three pence upon every gallon of low wines or spirits of the first extraction, made or drawn from any *English* materials (other than drink made or brewed from malted corn, or from brewers wash or tilts) granted by the said former act, shall cease and determine, and be no longer payable to his Majesty, his heirs or successors, in any manner of wise; any thing in the said act to the contrary notwithstanding.

XVIII. Provided always, and it is hereby enacted, that this act or any thing herein contained shall not extend to take away, lessen or make void the payment of any sum or sums of money accruing or becoming due to his Majesty, for any low wines or spirits of the first extraction, actually made or drawn from any the materials before mentioned before the said tenth day of *May* one thousand six hundred ninety nine, and which shall be then due and owing to his Majesty; and that all and every the clauses, matters and things in the last mentioned act contained, for charging, securing, raising, levying or paying the whole duties on the said low wines and spirits of the first extraction which were thereby granted, and for disposing, applying and appropriating the same to the uses and purposes therein mentioned, shall be applied, practised and put in execution for the charging, securing, levying, raising and paying the said remaining parts of the said duties upon low wines or spirits not hereby taken away, and for disposing, applying and appropriating thereof to the same uses and purposes, as fully and effectually as if the said clauses, matters and things were for that purpose again repeated and particularly re-enacted by this present act.

Provisions of former acts applied to the duties of this act.

12 Car. 2. c. 24.

XIX. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things, which in and by an act of Parliament made in the twelfth year of the reign of the late King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights services, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise upon beer ale and other liquors, are provided, settled or established for raising, levying, collecting, recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act) shall be exercised, practised, applied, used, levied, recovered and put in execution for the raising, levying, collecting, recovering and paying, as well the said duties upon sweets as the said duties upon vinegar, vinegar-beer or liquors preparing for vinegar, and the several duties upon low wines or spirits of the first extraction, during the continuance of the same, or any of them, as fully and effectually to all intents and purposes as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things were particularly repeated and again enacted in the body of this present act.

Recovery of Penalties.

XX. And be it further enacted by the authority aforesaid, that all fines, penalties and forfeitures by this act imposed, shall be sued for, levied and recovered by such ways, means and methods as any fine, forfeiture and penalty is or may be recovered by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*; and that one moiety of every such fine, penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall discover, inform or sue for the same.

General issue

XXI. Provided always, and be it further enacted by the authority aforesaid, that if any person or persons shall at any time be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, or any other act relating to his Majesty's revenue of excise, he or they shall and may plead the general issue, and give this act and the said respective acts in evidence for his or their defence; and if upon the trial a verdict shall pass for the

the defendant or defendants, or the plaintiff or plaintiffs be nonsuited, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff or plaintiffs. Treble costs.

XXII. And whereas it is found by experience that any quantity of wash made of mellasses will, upon distillation, produce one fourth part of the same quantity into low wines or spirits of the first extraction; and that such low wines or spirits upon the second distillation, will produce two third parts of the quantity of the same low wines or spirits into proof spirits, or spirits of the second extraction; and whereas many distillers do hide and conceal great quantities of such low wines and spirits from the sight and view of the gager before he can come to charge the same, by means whereof his Majesty is very much defrauded in his duties on such low wines and proof spirits; be it therefore enacted by the authority aforesaid, that from and after the said tenth day of *May* one thousand six hundred ninety nine, it shall and may be lawful to and for the gagers and officers of excise, to keep an account of all such wash which shall from time to time be found by him or them in the hands of any distiller; and upon any decrease thereof, to charge such distiller with so much low wines or spirits of the first extraction, as one fourth part of the wash so decreased shall amount unto; and also with so much proof spirits or spirits of the second extraction, as two third parts of the low wines or spirits of the first extraction so charged as aforesaid shall amount unto: and such distiller shall pay the respective duties of the low wines and spirits so charged, as by the former act is directed and appointed; any thing in the said act, or any other statute to the contrary thereof in any wise notwithstanding.

Gagers to keep account of distillers wash, and on a decrease, to charge 1-4th of such decrease as low wines, and 1-6th as proof spirits. See 4 Ann. c. 12. § 4.

XXIII. And whereas by an act next herein after recited, it is enacted, that upon the discovery of any private still, back or other vessel, according to the directions of the said act, every such still, back and other vessel shall be seized, and that the owner or owners of every such still, back and other vessel, who shall claim the same within twenty days after such seizure, shall forfeit and lose for every such still, back and other vessel, the sum of two hundred pounds; and whereas upon the discovery of several private stills and backs since the commencement of the said act, some doubt hath been made whether the owners of such stills and backs, by refusing to claim the same within the time limited by the said act, may not avoid the penalties thereby imposed; be it enacted, that from and after the tenth day of *May* one thousand six hundred ninety nine, the proprietor of any such private still, back or other vessel, which shall be discovered according to the directions of the said act, or the person in whose custody the same shall be found, shall forfeit and lose for every such still, back and other vessel, the said penalty of two hundred pounds; any thing in the said act, or any other law or statute to the contrary in any wise notwithstanding.

Owner or person in whose custody a private still is found, forfeits 200 l. though it be not claimed.

The next section gives relief from the penalties for distilling from corn in February and March 1698-9, contrary to 10 & 11 W. 3. c. 4. The two next sections relate to an expired duty on leather imposed by 8 W. 3. c. 21.

XXVII. And whereas by one act made in the twelfth year of the reign of King *Charles* the second, a duty of four pence was imposed upon every gallon of strong waters perfectly made, imported from beyond the seas, to be paid for ever; and by one other act made in the second year of the reign of his present Majesty, and the late Queen of blessed memory, the like duty of four pence *per* gallon thereupon, is payable during his Majesty's life; and by another act made in the fourth year of their said Majesties reign, there is a duty of six pence imposed upon every gallon of single brandy imported, and a duty of twelve pence on every gallon of double brandy imported, for the term of ninety nine years, commencing on the twenty fifth day of *July* one thousand six hundred ninety two; and by one other act made in the fifth year of their said Majesty's reign, there is a duty of two shillings imposed upon every gallon of single brandy, and four shillings upon every gallon of double brandy imported,

12 Car. 2. c. 24. § 25.

2 W. & M. st. 1. c. 3. being the continuance of 12 Car. 2. c. 23. § 11.

4 W. & M. c. 3.

5 W. & M. c. 7. § 27. exp.

5 W. & M.
c. 20. § 10.

Brandy im-
ported not
charged with
more than 3s.
8d. per gallon
single, 6s. 8d.
per gallon
double.

8 & 9 W. 3.
c. 20. § 8. be-
ing a continu-
ance of the im-
post 1692.
granted by 4
W. & M. c. 5.

8 & 9 W. 3.
c. 20.

100l. penalty
on brewers
using mellasses,
&c. or having
above 10lb.

See 1 W. &
M. st. 1. c. 24.
§ 17.

20l. penalty is
inflicted for
brewing with
sugar, &c. by
12 Ann. st. 1.
c. 2. § 32. qu.
if that be not a
repeal of this.

20l. penalty
on servants.

imported, for the term of sixteen years, commencing the seventeenth day of May one thousand six hundred ninety seven; and by one other act made in the same year there is a duty of six pence upon all single brandy, and one shilling on all double brandy imported, granted in perpetuity; all which duties upon single brandy do amount to three shillings and eight pence for every gallon, and upon double brandy to six shillings and eight pence for every gallon for the excise thereof, over and above other duties which are payable for the customs of the same; and it is nevertheless doubted, that by the general words of an act of Parliament made in the eighth year of his Majesty's reign, intituled *An act for making good the deficiencies of several funds therein mentioned, and for enlarging the capital stock of the bank of England, and for raising the public credit*, a further duty of two shillings for every gallon of single brandy, and of four shillings for every gallon of double brandy imported (which had been granted in the fourth year of the reign of his Majesty and the said late Queen) were and are (in strictness) imposed or chargeable from the last day of February one thousand six hundred ninety six, until the first day of August which shall be in the year of our Lord one thousand seven hundred and six, which (if required or insisted upon) would amount to a prohibition of the said commodities; be it therefore enacted and declared by the authority aforesaid, that the said act *for making good the deficiencies of several funds therein mentioned, and for enlarging the capital stock of the bank of England, and for raising the public credit*, or any thing therein contained, shall not extend or be construed to extend to charge single brandies imported with the last mentioned duty of two shillings for every gallon, or double brandy imported with the last mentioned duty of four shillings for every gallon, or any part thereof, from the commencement or during the continuance of the act last mentioned; any thing therein contained to the contrary notwithstanding.

XXXIV. And whereas it is found by experience, that notwithstanding any law now in force, many common brewers do use great quantities of mellasses in the brewing ale and beer, whereby the consumption of malt is very much hindered, and his Majesty defrauded of a great part of the duties of such ale and beer so brewed as aforesaid; be it therefore enacted by the authority aforesaid, that if any common brewer or retailer of beer or ale shall, after the said tenth day of May one thousand six hundred ninety nine, make use of any mellasses, coarse sugar, honey or composition, or extract of sugar, in the brewing, making or working of any ale or beer; or if any common brewer shall receive or take into his custody or possession any quantity of mellasses, coarse sugar, honey or composition, or extract of sugar, exceeding ten pounds; every such brewer and retailer shall forfeit and lose for every such offence respectively the sum of one hundred pounds; and every servant of such brewer, and every other person who shall be aiding and assisting in the using any mellasses, coarse sugar, honey or extract of sugar, in the brewing or working of such ale or beer, or in carrying or conveying the same into the house, brewhouse or other place belonging to such brewer, shall also forfeit and lose for every such offence the sum of twenty pounds, and in default of payment thereof shall suffer three months imprisonment.

Anno undecimo & duodecimo

G U L I E L M I III. Regis.

C A P. II.

An Act for granting an Aid to his Majesty by Sale of the forfeited and other Estates and Interests in Ireland, and by a Land Tax in England, for the several Purposes therein mentioned.

SECT. CL. **A**ND be it enacted by the authority aforesaid, that no member of the house of Commons in this present or any future Parliament, during the time of his being a member of Parliament, shall from and after the said four and twentieth day of June one thousand seven hundred, be capable of being a commissioner or farmer of the duty of excise upon beer, ale and other liquors; or of being a commissioner for determining appeals concerning the said duty; or controlling or auditing the account of the said duty; or of holding or enjoying in his own name, or in the name of any other person in trust for him or for his use and benefit, or of executing by himself or his deputy, any office, place or employment touching or concerning the farming, collecting or managing the said duty of excise.

Members of Parliament not to be commissioners of excise or appeals, &c.

CLI. And be it further enacted, that if any member of the house of Commons in this present or any future Parliament, during the time of his being a member of Parliament, shall at any time after the said four and twentieth day of June, by himself or his deputy, or any other in trust for him or for his benefit, take, enjoy, or execute any office, place or employment, touching or concerning the farming, managing or collecting the said duty of excise; or determining appeals concerning the said duty; or controlling or auditing the accounts of the same; such person is hereby declared and enacted to be absolutely incapable of sitting, voting or acting as a member of the house of Commons in such Parliament.

Anno undecimo & duodecimo

G U L I E L M I III. Regis.

C A P. XV.

An Act for the ascertaining the Measures for retailing Ale and Beer.

WHEREAS by the laws and statutes of this realm all innkeepers, alehouse-keepers and victuallers, ought to utter and sell their ale and beer by the ale quart, according to the standard thereof remaining in the custody of the chamberlains of his Majesty's exchequer; the neglecting the observance whereof, and selling and retailing their ale and beer in uncertain measures much less than the said standard, is found to be of evil consequence in hindring the consumption of malted corn, and lessening his Majesty's revenues of excise, and a great wrong and prejudice to wayfaring men, travellers, manufacturers, labourers and others, and also to such poor people whose necessities force them to buy ale and beer from them; for remedying whereof, may it please your most gracious Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this

Retailers of
beer and ale
to sell by
standard mea-
sure in stamp-
ed vessels.

this present Parliament assembled, and by authority of the same, that from and after the four and twentieth day of *June* one thousand seven hundred, all innkeepers, alehouse-keepers, futlers, victuallers and other retailers of ale or beer, and every person or persons keeping any public house, and retailing and selling ale or beer in any city, town corporate, borough, market town, village, hamlet, parish, part or place whatsoever within the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, shall retail, utter and sell their ale and beer in and from their respective houses, by a full ale quart or ale pint according to the said standard, or in proportion thereunto, in a vessel made of wood, earth, glass, horn, leather, pewter, or of some other good and wholesome metal, made, sized and equalled unto the said standard, and signed, stampd or marked to be of the content of the said ale quart or ale pint, according to the said standard, either from the said exchequer or from the city of *London*, or from some city, town corporate, borough, or market town, where a standard ale quart or ale pint, made from the said standard, shall be kept for that purpose; and shall not retail and utter any ale or beer to any person or persons in any other vessel not signed and marked as aforesaid; on pain to forfeit a sum not exceeding forty shillings, nor less than ten shillings for every such offence, to be recovered as herein after is provided.

Penalty of sel-
ling in vessels
not stamped;

or refusing an
account of the
number of
quarts, &c.
charged.

II. And be it further enacted by the authority aforesaid, that if any innkeeper, alehouse-keeper, victualler, futler or other retailer aforesaid, shall from and after the nine and twentieth day of *September* one thousand seven hundred, retail, utter or sell any ale or beer in any vessel not signed, stampd or marked as aforesaid, to any traveller or other person or persons; or if in giving any account or reckoning in writing or otherwise, such innkeeper, alehouse-keeper or other retailer as aforesaid, shall refuse or deny to give in the particular number of quarts or pints of ale or beer, for which demand is made in such account, it shall not be lawful for any such innkeeper, alehouse-keeper or other retailer as aforesaid, for default of payment of such reckoning, to detain any goods, or other thing or things belonging to the person or persons from whom such reckoning shall be due, but shall be left to his action at law for the same; any custom or usage to the contrary in any wise notwithstanding.

Collectors of
excise to pro-
vide measures
for every
town.

III. And for the better execution of this act, and to the intent that vessels containing the said ale quart and ale pint respectively, may be from time to time sized and equalled according to the said standard, and signed, stampd and marked as aforesaid, by the mayor or other chief officer of each city, town corporate, borough and market town in *England*, *Wales*, and town of *Berwick upon Tweed*, for all innkeepers, alehouse-keepers, victuallers and other retailers as aforesaid, procuring and desiring the same; be it further enacted by the authority aforesaid, that the sub-commissioners or collectors of his Majesty's revenues of excise, within their respective circuits or divisions, shall forthwith provide and procure a substantial ale quart and ale pint, according to the measures aforesaid remaining in the said exchequer, of brass, to be made, sealed and certified from the said chamberlains of the said exchequer, without any fee or reward, for the mayor or chief officer in each city, town corporate, borough and market town within his said division, in which there is not already a brass standard ale quart and ale pint made, and certified either from the said exchequer or from the lord mayor of the city of *London*, in the custody or power of such mayor or chief officer; and shall, on or before the said four and twentieth day of *June*, cause the same to be delivered unto the mayor or other chief officer in every city, town corporate, borough and market town within his said division (which chief officer is hereby required to give a receipt for the same; and the said standard measures shall be delivered to every succeeding officer) in which there is not already such brass standard ale quart and ale pint as aforesaid, to be by them respectively safely kept for the

the purposes aforesaid; on pain that each sub-commissioner or collector for every default herein, shall forfeit the sum of five pounds, to be recovered as aforesaid.

IV. And it is hereby further enacted and declared by the authority aforesaid, that it shall and may be lawful to and for the said sub-commissioners or collectors of excise respectively, to deduct and detain their respective reasonable charges and expences, in the procuring providing and delivering of such brasse ale quarts and ale pints, to each mayor or other chief officer within his said division as aforesaid, and to insert the same in his next account to be made or given to the commissioners of his Majesty's revenues of excise, who are hereby authorized and directed to allow of the same accordingly.

Collectors allowed the expence in their accounts.

V. And be it further enacted by the authority aforesaid, that every mayor or chief officer of each city, town corporate, borough, or market town for the time being, from and after the said four and twentieth day of June, shall from time to time, on request to him or them respectively made, cause or procure all such ale quarts and ale pints made of wood, earth, glass, horn, leather, pewter, or other good and wholesome metal, as shall be brought to him or them respectively, to be measured, compared, sized and equalled with such standard ale quart and ale pint in their custodies; and shall then cause the same and every of them to be plainly and apparently signed, stamped and marked with *W. R.* and a crown, testifying that such ale quarts and ale pints respectively have been so measured, compared, sized and equalled with such their standard as aforesaid; which stamps or marks the said mayor or chief officer are hereby respectively required to provide; and for which their stamping or marking they shall not demand or receive above one farthing for each measure. And in case any such mayor or other chief officer as aforesaid, shall neglect or refuse to perform and execute his duty herein according to the true intent and meaning of this act, he shall forfeit the sum of five pounds, to be recovered as aforesaid, and shall also render to the party thereby grieved his treble damages, together with costs of suit, to be sued for and recovered in any of his Majesty's courts of record, in which suit there shall be no protection, wager of law or other delay, other than one imparlance.

Mayors, &c. to cause measures to be marked.

The jurisdictions of the universities are saved by 12 & 13 W. 3. c. 11. § 19.

One farthing to be paid for marking. Penalty on mayors, &c. neglecting.

VI. And be it further enacted by the authority aforesaid, that all penalties and forfeitures by this act imposed or inflicted, shall be divided, one half part thereof to the use of the poor of the parish where such forfeiture shall be made or committed, and the other part to him or them that shall prosecute or sue for the same; to be recovered by the oath of one or more credible witnesses made before one or more justice or justices of the peace of the county, city or place where such offence shall be committed; who are hereby required and empowered to administer an oath to that purpose; such person being prosecuted for such offence within thirty days next after such offence committed: and the said justice or justices are hereby respectively authorized to hear and determine the same, and to cause the penalty to be levied (by warrant under his or their hands and seals) upon the goods and chattles of the offender, rendering to the party the overplus, if any shall be, deducting thereout the reasonable charges.

Application and recovery of penalties.

VII. Provided always, and be it further enacted by the authority aforesaid, that nothing in this act contained shall extend or be construed to extend to subject any person or persons to the penalties in this act contained, or any of them, so as all such beer or ale as shall be retailed, uttered or sold by such person or persons, to be spent out of the house of such person or persons, be measured out by the standard, according to the true intent and meaning of this act, although such drink be carried away in any other vessel, or of any other quantity or quality than the ale quart before mentioned.

Beer, &c. may be carried out in vessels not marked if it be measured by the standard.

VIII. Provided always, and be it further enacted by the authority aforesaid, that if any action or suit shall be brought and prosecuted by any person or persons against any justice of the peace, or other person or persons employed by them or any of them in the execution of this act, for any matter, cause or thing by them, or either of them done, committed or executed by

ACTIONS to be
laid in the
proper coun-
ty.

General issue.

Treble costs.

Justices to give
the act in
charge.

Universities
excepted.

virtue or reason of this act, or any clause or article therein contained, that then and in every such case the action shall be laid in the proper county where the fact was done and committed, and not elsewhere; and the defendant and defendants may plead the general issue, and give this act and the special matter in evidence at the trial, that the same was done in pursuance and by authority of this act; and if upon such action or actions verdict be given for the defendant or defendants, or the plaintiff become nonsuit or discontinue his action, then the defendant or defendants shall have treble costs which he or they shall sustain or be put unto, by reason of his or their wrongful vexation in defence of the said action or suit.

IX. And be it further enacted by the authority aforesaid, that the justices of the peace within the several counties and cities of this kingdom are hereby required, at their respective general quarter sessions, to give the matters contained in this act in charge to the grand juries of the respective counties and cities within this kingdom.

X. Provided, and it is hereby declared and enacted, that nothing in this act contained shall extend or be construed to extend to any the colleges or halls in either of the universities of this kingdom; any thing in this act contained to the contrary in any wise notwithstanding.

Anno duodecimo & decimo tertio

G U L I E L M I III. Regis.

C A P. XI.

An Act for granting to his Majesty several Duties upon Low Wines or Spirits of the first Extraction; and continuing several additional Duties upon Coffee, Tea, Chocolate, Spices and Pictures; and certain Impositions upon Hawkers, Pedlars and Petty Chapmen; and the Duty of Fifteen per Cent. upon Muslins; and for improving the Duties upon Japanned and Lacquered Goods; and for continuing the Coinage Duty, for the several Terms and Purposes therein mentioned.

[So much as relates to the Excise, and is in force.]

Duties on low
wines.

Additional du-
ties are imposed
on low wines

by

16 Geo. 2. c. 8.

19 Geo. 2.

c. 12.

24 Geo. 2.

c. 40.

33 Geo. 2.

c. 9.

2 Geo. 3. c. 5.

Continued by

3 & 4 Ann.

c. 4.

4 Ann. c. 12.

5 Ann. c. 19.

6 Ann. c. 5.

§ 4.

and made per-

petual by

1 Geo. 1. st. 2.

c. 12. § 8.

From foreign

materials 4d.

per gallon;

and 2d. per

gallon more by

MOST gracious Sovereign, we your Majesty's most dutiful and loyal subjects the Commons of *England* in Parliament assembled, as a further supply for your Majesty's necessary occasions, have given and granted unto your Majesty the rates and duties herein after mentioned, and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *March* in the year of our Lord one thousand seven hundred, and until the twenty fifth day of *March* one thousand seven hundred and six, and no longer, there shall be paid by way of excise unto his Majesty, his heirs and successors, for all low wines or spirits of the first extraction, made or drawn by any distiller or other person making or drawing spirits or strong waters for sale or exportation within the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, the rates and duties following over and above the duties payable for spirits perfectly made; that is to say,

II. For every gallon of low wines or spirits of the first extraction, made or drawn from any foreign or imported materials, or any mixture therewith, four pence.

4 Ann. c. 12. § 2.

III. For

III. For every gallon of low wines or spirits of the first extraction, made or drawn only from any sort of drink or wash brewed or made from any sort of malt or corn, other than and except brewers wash and tilts, one peny.

From wash made of malt one peny per gallon.

IV. For every gallon of low wines or spirits of the first extraction, made or drawn from brewers wash or tilts, or any mixture therewith, one peny.

From brewers wash one peny per gallon.

V. For every gallon of low wines or spirits of the first extraction, made or drawn from any other sort or kind of English materials, or any mixture therewith, three half-pence.

From other English materials one peny half-peny per gallon.

VI. And be it further enacted by the authority aforesaid, that the several rates and duties hereby imposed on the liquors aforesaid, shall be raised, levied, collected, recovered and paid unto his Majesty, his heirs and successors, during the time before mentioned, in the same manner and form, and by such rules, ways, means and methods, and under such penalties and forfeitures as are mentioned, expressed and directed in and by one act of Parliament made in the twelfth year of the reign of the late King Charles the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*; and in and by one act made in the seventh year of his Majesty's reign, intituled *An act for laying several duties upon low wines or spirits of the first extraction, and for preventing the frauds and abuses of brewers, distillers and other persons chargeable with the duties of excise*; or by any other law now in force relating to the revenue of excise; and all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things, which in and by the said acts, and every or any of them, are provided, settled or established for the raising, levying, collecting, recovering, adjudging and ascertaining the duties thereby granted or any of them (other than and in such cases for which other penalties or provisions are made and prescribed by this act) shall be exercised, practised, applied, used, levied, recovered and put in execution for the raising, levying, collecting, recovering and paying the several rates and duties on low wines or spirits of the first extraction hereby imposed, during the continuance of the same, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly again repeated and enacted in the body of this present act.

Duties to be levied as by

12 Car. 2. c.

24.

7 W. 3. c. 30.

VII. And for the encouragement of distillers and others to brew and make spirits and brandies from drink brewed or made from malted corn, and to export the same as merchandize into parts beyond the seas, be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any distillers or others, upon oath made before any two or more of the commissioners of the excise for the time being, or two or more justices of the peace for the county or place from whence any brandy, spirits or strong waters made from malted corn only, shall be exported (which brandy, spirits or strong waters shall have been made during the time before mentioned) that the same were or was made and drawn from drink brewed or made from malted corn, without any mixture with any other materials, and that the same is not mixed with any low wines, nor drawn a second time, nor with any other brandy or spirits made from any other materials, either native or foreign, and that the duties for the same are paid or duly entered in order to be paid, and that the same and every part thereof are exported as merchandize, and are to be sent beyond the seas, to export such spirits and brandies made from drink brewed or made from malted corn only as aforesaid; and upon certificate under the hands of the officers of excise for the port or place where such spirits or brandies were shipped off, of the quantity so shipped, and that the same was shipped in the presence of such officers, such distillers or others so exporting such spirits or brandies, shall be allowed or paid back by the commissioners of excise for the time being, or their collector for the port

Drawback of 3d. per gallon on exportation of malt spirits.

or

or place where such spirits and brandies shall be so shipped off, out of the duties on low wines, spirits and strong waters and aqua-vitæ, for every gallon of such spirits or brandy so shipped off, the sum of three pence.

Excise on li-
quors from
Guernsey, &c.
continued.
2 W. & M. ft.
2. c. 9. § 12.

VIII. And be it further enacted by the authority aforesaid, that a certain clause in an act made in the second year of the reign of his present Majesty, and the late Queen *Mary* of blessed memory, intituled *An act for the encouraging the distilling of brandy and spirits from corn, and for laying several duties on low wines or spirits of the first extraction*, relating to strong waters, brandy, aqua-vitæ and other exciseable liquors, brought from the islands of *Guernsey, Jersey, Sark or Alderney*, and all the charges, duties and penalties, and every article and thing therein contained, shall continue and be of force and virtue during the continuance of this act, in as full and ample manner to all intents and purposes, as if the said clause was herein word for word repeated and enacted.

Application
and recovery
of penalties.

IX. And be it further enacted by the authority aforesaid, that the penalties and forfeitures hereby imposed for any offence relating to the said duties upon low wines or spirits of the first extraction, shall be one moiety to his Majesty, his heirs and successors, and the other moiety to him or them that shall inform or sue for the same; and that the same penalties and forfeitures for any offence relating to the said duties upon low wines or spirits of the first extraction, shall be recovered and levied by the same ways, means and methods as any fines, penalties and forfeitures are or may be recovered by any of the laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin, protection or wager of law, nor any more than one imparlance shall be allowed.

Informations
against distil-
lers, vinegar
or cyder mak-
ers, for mis-
entry within
3 months.

XVII. Provided also, that no information shall be brought, laid or prosecuted against any common distiller, vinegar-maker or cyder-maker, for any false or misentry, or offence made or committed from and after the four and twentieth day of *June* one thousand seven hundred and one, unless the same information or informations be laid and entred before such persons appointed to determine the same, within three months next after every such offence committed; and that notice thereof be given to such person or persons (against whom such information shall be laid) in writing, or left at their dwelling-houses within one week after the laying and entring such information, to the end a timely provision may be had and made in defending the same; any thing in this act or other law to the contrary notwithstanding.

Notice to de-
fendant within
a week after
information
laid.

Retailers of
spirituous li-
quors to be
licensed.

Re-enacted 2
Geo. 2. c. 28.
§ 10.

REP. as to
distillers and
shopkeepers,
whose princi-
pal dealings are
in other goods,
by 1 Ann. ft.
2. c. 14.

For the manner
of licensing ale-
houses, see 5
Edw. 6. c. 25.

Jurisdiction of
universities for
sizing mea-
sures of ale
and beer, sav-
ed.

11 W. 3. c. 15.
§ 5.

XVIII. And be it enacted by the authority aforesaid, that no person or persons whatsoever shall, from and after the nine and twentieth day of *September* one thousand seven hundred and one, sell brandy or other distilled liquors by retail, to be drank in his, her or their house or houses, but such persons only as shall be thereunto licensed and allowed in the same manner as common alehouse-keepers; and every person or persons so selling brandy or other distilled liquors by retail as aforesaid, shall be subject to the same rules, penalties and forfeitures for selling drink without licence, as common alehouse-keepers now are; and the several justices of the peace of this kingdom, and other officers, are hereby empowered and authorized to have and exercise the same jurisdiction, powers and authorities, over such retailers of brandy and other distilled liquors which they now have or exercise over common alehouse-keepers, by any law or statute whatsoever.

XIX. And whereas by an act made in the eleventh year of his Majesty's reign, intituled *An act for ascertaining the measures for retailing ale and beer*, it is enacted, that every mayor or chief officer of each city, town corporate, borough or market town, from and after the twenty fourth day of *June* one thousand seven hundred, shall from time to time cause or procure all ale quarts and ale pints brought to him or them respectively to be measured, compared, sized and equalled with the standard, and then signed, stamped and markt as in the said act is mentioned and described; be it enacted and de-

clared,

clared, that nothing in the said recited act contained shall extend, or be construed or taken to extend, to deprive the two universities of this kingdom, or either of them, of their right, privilege and usage of sizing, equalling, signing, stamping and marking of measures for ale and beer within their respective limits and jurisdictions, but that they and each of them respectively shall and may have and enjoy their said right, privilege and usage; any thing in the said recited act to the contrary thereof in any wise notwithstanding.

XX. And for the preventing all secret and unlawful importation of foreign spirits or brandy, be it enacted by the authority aforesaid, that if any foreign brandy or spirits of any kind whatsoever shall, from and after the nine and twentieth day of *September* one thousand seven hundred and one, be imported into this kingdom, or be brought into any port, creek or haven of this realm, in any ship or vessel under the burden of fifteen tuns (except for the use of the seamen on board such ship or vessel only, not exceeding one gallon for each seaman) such brandy or spirits shall be forfeited, one moiety thereof to his Majesty, his heirs and successors, the other moiety to such persons as shall seize or sue for the same, by bill, plaint or information, in any of his Majesty's courts of record at *Westminster*.

Brandy, &c.
imported in
ships under 15
tons, forfeit-
ed.

XXI. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for his Majesty, or his Majesty's officers in the receipt of his exchequer, to borrow or take in by way of loan to his Majesty's use, on credit of the said rates and duties upon low wines or spirits of the first extraction, and of the said duties upon coffee, cocoa nuts, chocolate, cocoa past, tea, nutmegs, cinamon, cloves, mace and pictures, and any other things therewith charged as aforesaid; and of the said impositions and sums of money payable by hawkers pedlars and petty chapmen; and of the said further duties imposed upon muslins; any sum or sums of money not exceeding three hundred thousand pounds from any person or persons, natives or foreigners, bodies politic or corporate, as shall be willing to advance or lend the same; and that interest for the forbearance thereof, not exceeding the rate of six pounds *per centum per annum* for the first one hundred and fifty thousand pounds, and seven pounds *per centum per annum* for the remaining one hundred and fifty thousand pounds which shall be so lent, shall be allowed and paid out of the same rates or duties; and that the money so to be lent shall not be rated or assessed to any public tax or assessment whatsoever.

300,000*l.* bor-
rowed on these
duties.

XXII. And to the end all the money that shall be so lent to his Majesty on the said duties on low wines, and other the duties before particularly expressed, may be well and sufficiently secured and repaid with interest as aforesaid out of the same; be it further enacted by the authority aforesaid, that all the monies arising by the said duties upon which the said loans are to be made, shall be brought and paid from time to time weekly into the receipt of the exchequer; that is to say, upon *Wednesday* in every week if it be not an holiday, and if it be, then the next day after that is not an holiday; and that there shall be provided and kept in his Majesty's exchequer, that is to say, in the office of the auditor of the receipt, one book in which all the said monies which shall be so paid into the exchequer, shall be entered apart and distinct from all other monies paid or payable to his Majesty, his heirs and successors, upon any account whatsoever.

Monies to be
paid weekly
into the ex-
chequer.

Anno duodecimo & decimo tertio

G U L I E L M I III. Regis.

C A P. XII.

An Act for appropriating Three thousand seven hundred Pounds weekly out of certain Branches of Excise for public Uses, and for making a Provision for the Service of his Majesty's Household and Family, and other his necessary Occasions.

9 W. 3. c. 23.

2 W. & M.
ft. 1. c. 3.

WHEREAS by an act of Parliament made and passed in the ninth year of his Majesty's reign, intituled *An act for granting to his Majesty a further subsidy of tonnage and poundage, towards raising the yearly sum of seven hundred thousand pounds for the service of his Majesty's household, and other uses therein mentioned during his Majesty's life*, the yearly sum of seven hundred thousand pounds was intended to be supplied to his Majesty for the service of his household and family, and for other his necessary expences and occasions, out of the hereditary rates and duties of excise upon beer ale and other liquors, which were granted to the crown in the twelfth year of the reign of King *Charles* the second; and out of the rates and duties of excise on beer ale and other liquors, payable for the term of his Majesty's life, by an act of Parliament made and passed in the second year of the reign of his Majesty and the late Queen of blessed memory; and out of the revenue of the general letter office or post office, or the office of the postmaster general; and out of the small branches of his Majesty's revenues herein after mentioned and expressed; that is to say, the first fruits and tenths of the clergy; the fines for writs of covenant and writs of entry, payable in the alienation office; the post fines; the revenue of the wine licences; the monies arising by the sheriffs proffers and compositions in the exchequer, and by the seizures of uncustomed and prohibited goods; the revenue of the duchy of *Cornwall*, and any other revenue arising by the rents of lands in *England* or *Wales*, or for fines of leases of the same or any of them; and the duty of four and a half *per cent.* in specie, arising in *Barbadoes* and the leewards islands in *America*; and out of the monies which should arise by the said act for the said further subsidy of tonnage and poundage: and it was thereby further enacted, that if the said great and small branches, and revenues herein before mentioned, should produce in clear money more than the yearly sum of seven hundred thousand pounds, from the five and twentieth day of *December* one thousand six hundred ninety nine, then the overplus of such produce, being more than the said yearly sum of seven hundred thousand pounds, should not be issued, disposed, made use of or applied to any use or purpose, or upon any pretext whatsoever without the authority of Parliament, as by the said act, relation being thereunto had, may more fully appear: and whereas the necessity of the public affairs doth require, that the weekly sum of three thousand seven hundred pounds of lawful *English* money for every week, to be reckoned from the five and twentieth day of *December* one thousand seven hundred, and to be taken out of the said hereditary revenue or branch of excise, and out of the said duties of excise, payable during his Majesty's life, and either or any of them, be applied and disposed to and for the public use and service during his Majesty's life; and that the monies arising by such weekly payments during the term of five years, to be accounted from the said five and twentieth day of *December* one thousand seven hundred, be now made a security or fund of credit for raising thereupon any sum or sums of money not exceeding eight hundred and twenty thousand pounds, for the immediate service of his Majesty's navy, guards and garrisons, land forces and other public uses; and it is intended, that all the rest and residue

of the said particular branches of excise, and all the said other great and small branches and revenues herein before particularly enumerated and expressed, shall from the said five and twentieth day of *December* one thousand seven hundred, be for the service of his Majesty's household and family, and for other his necessary expences and occasions during his Majesty's life; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and the Commons in this present Parliament assembled, and by the authority of the same, that from and after the said five and twentieth day of *December* one thousand seven hundred, for and during the whole term of five years from thence next and immediately ensuing, the full, clear and entire weekly sum of three thousand seven hundred pounds of lawful *English* money, out of all the monies arising by the said hereditary duties of excise, and by the said duties of excise payable during his Majesty's life, and by every or any of them, if all those duties of excise shall so long continue; and if the said duties of excise payable during his Majesty's life (which God long preserve) shall happen to determine before the end of the said term of five years, then out of the monies arising entirely by the said hereditary duties of excise, for and during all the residue which shall be then to come and unexpired of the said term of five years, shall be brought and paid by the commissioners, farmers, receiver and receivers general for the time being of the said duties of excise (who are hereby enjoined and required to bring and pay the same accordingly) into the receipt of exchequer, distinctly and separately from all other monies whatsoever that are or shall be payable by them into the said receipt, the same to be brought and paid into the said receipt in manner and form following; that is to say, the sum of ninety six thousand two hundred pounds for the first twenty six weeks, to be reckoned from the said five and twentieth day of *December* one thousand seven hundred, and to end upon *Wednesday* the five and twentieth day of *June* one thousand seven hundred and one, shall be brought and paid into the said receipt as by this act is specially provided in that behalf; and from and after the said five and twentieth day of *June* one thousand seven hundred and one, during all the then residue of the said term of five years, the said weekly sum or payment of three thousand seven hundred pounds shall, upon *Wednesday* in every week if it be not an holiday, and if it be, then upon the next day that is not an holiday, as one week shall successively and immediately follow and succeed another, be brought and paid into the said receipt of exchequer for the purposes in this act expressed: and in case in any week or weeks the whole receipt of the monies of the said several branches or duties of excise hereby charged as aforesaid, shall not be sufficient to answer the weekly payment or payments hereby directed for such particular week or weeks, that then and so often the deficiency and deficiencies thereof shall be supplied and made good out of the whole receipt of the said particular branches of excise, and every or any of them, arising in the next week or weeks, when the receipt or receipts will be sufficient to bear the same.

II. And as to the said sum of ninety six thousand two hundred pounds, to be reckoned for the first twenty six weeks from the said five and twentieth day of *December* one thousand seven hundred, and ending upon *Wednesday* the five and twentieth day of *June* one thousand seven hundred and one, as aforesaid, it is hereby enacted, that the said sum of ninety six thousand two hundred pounds shall be brought and paid into the receipt of exchequer out of the duties of excise aforesaid, by two thousand three hundred pounds a week for one and forty weeks, to be reckoned from the said five and twentieth day of *June* one thousand seven hundred and one successively, and by paying nineteen hundred pounds to compleat the said ninety six thousand two hundred pounds at the end of the two and fortieth week, to be reckoned from the said five and twentieth day of *June* one thousand seven hundred and one, over and above the constant weekly payment of three thousand seven hundred pounds aforementioned for the purposes in this act expressed; and that

3,700*l.* to be paid weekly out of the excise for the interest of a sum borrowed for the public service.

This weekly charge is continued by

2 Ann. c. 3.

§ 3.
3 Ann. c. 2.
§ 6.

and made perpetual by

1 Geo. 1. st. 1. c. 1.

And the annuities granted

upon it were subscribed into the South Sea fund,

6 Geo. 1. c. 4.

96,200*l.* for the first 26 weeks how paid.

all

all the monies hereby appointed to be weekly paid into the said receipt as aforesaid, and every part thereof, shall be applied and disposed, and the same are hereby appropriated for and towards the repayment and satisfaction of the sum not exceeding eight hundred and twenty thousand pounds hereby authorized to be borrowed thereupon, and the interest thereof, as is herein after mentioned, and to no other use, intent or purpose whatsoever; any former act or acts of Parliament, or other matter or thing whatsoever to the contrary notwithstanding.

Residue of the
excise, &c.
granted for
the King's
household.

III. And be it further enacted by the authority aforesaid, that all the rest and residue of the said particular branches of excise upon beer, ale and other liquors, which shall from time to time remain after the said weekly payments shall be made out of the same; and the said revenue arising in the said general letter office or post office, and by the said small branches herein before particularly expressed; and by the said further subsidy of tonnage and poundage, and all other the branches and revenues herein before mentioned, which were chargeable with the said yearly sum of seven hundred thousand pounds as aforesaid; shall from time to time during his Majesty's life, be for the use and service of his Majesty's household and family, and for other his necessary expences and occasions; the said act made in the ninth year of his Majesty's reign herein before recited, or any clause, matter or thing therein contained to the contrary notwithstanding.

IV. And it is hereby declared and enacted, that all and every the clauses contained in the said recited act of Parliament for, touching or concerning the overplus or produce of the said branches and revenues, over and above the said yearly sum of seven hundred thousand pounds, are and shall be repealed, void and of none effect.

Commissioners
to make the
weekly pay-
ments.

V. And it is hereby further enacted by the authority aforesaid, that the commissioners of excise for the time being at the head office in *London*, shall from time to time separate and keep apart all the monies arising by the said particular branches of excise herein before mentioned, as the same shall from time to time arise or be paid into the said office of excise by the receivers or collectors of the same, or by any other person or persons whatsoever; and shall out of the monies so arising make the said weekly payments into the exchequer for repayment of loans, and the interest thereof, according to the purport of this present act.

Penalty.

VI. And be it further enacted, that if the said commissioners of the excise for the time being shall refuse or neglect to pay, or cause to be paid into the exchequer the said weekly sums hereby appointed, or shall divert or misapply any part of the monies which should make good the same, then they and every of them so offending shall forfeit their several offices and places, and be incapable to serve the King in any office or place of trust or profit, and shall be liable for every such offence to pay double the value of the money so diverted or misapplied, to any person or persons who will inform or sue for the same, by action of debt, or of the case, bill, suit or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin, protection, wager of law, or more than one imparlance shall be granted or allowed.

Comptroller to
keep distinct
account of the
branches
charged.

VII. And be it enacted, that the comptroller of the excise for the time being, shall keep a perfect and distinct account in a book or books, fairly written, of all the monies which shall arise by the said particular branches of excise, out of which the said weekly payments are to be made as aforesaid, as the same shall from time to time arise or be raised (to which books all persons concerned shall, at all seasonable times, have free access without fee or charge) and such comptroller in default thereof shall forfeit his office or place, and be rendered incapable as aforesaid, and shall also forfeit the sum of one hundred pounds for every such default, to any person or persons who will inform or sue for the same as is before mentioned.

VIII. And

VIII. And to the end the said weekly sum of three thousand seven hundred pounds, and all the payments hereby directed to be made into the said receipt of exchequer, for or upon account of the same, may be made a fund or security for borrowing thereupon any sum or sums of money not exceeding eight hundred and twenty thousand pounds, and for repayment thereof, with interest for the same, be it further enacted by the authority aforesaid, that there shall be provided and kept in the office of the auditor of the receipt of exchequer one book, in which all the monies which ought to be paid in weekly as aforesaid, for or upon account of the said weekly sums out of the said particular branches of excise, and which shall be brought to the said receipt, shall be entred, apart and distinct from all other monies paid into the said receipt on any other account whatsoever.

Auditor of ex-
chequer to
keep accounts.

IX. And it is hereby further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons, natives or foreigners, bodies politic or corporate, to advance and lend to his Majesty at the said receipt of exchequer, any sum or sums of money not exceeding the said sum of eight hundred and twenty thousand pounds upon credit of the weekly payments hereby appointed to be made as aforesaid out of the said particular branches of excise; and that tallies of loans shall be levied for all and every sum and sums of money so lent; and that orders according to the course of the exchequer shall be drawn, signed and issued for the repayment of the same, and for payment of interest for the forbearance of every such sum of money after the rate of six pounds *per centum per annum* for the first four hundred thousand pounds, and seven pounds *per centum per annum* for the remaining four hundred and twenty thousand pounds; which interest shall be payable every three months from the respective dates of the said tallies of loan, until the satisfaction of the respective principal sums: and all and every such order and orders, and the monies therein to be contained, or any part thereof, shall be assignable and transferable, without power of revocation, so as the assignments thereof be endorsed on the respective orders, and entred or notified in the office of the auditor of the receipt of exchequer, in a book to be there kept for that purpose: and that all and every the sum and sums of money so to be lent to his Majesty upon credit of the said weekly payments, shall be free from all manner of public taxes and impositions whatsoever: and that a distinct register shall be kept in the said receipt of exchequer, of all the orders for repayment of the said sum not exceeding eight hundred and twenty thousand pounds, in which all the said orders shall be registred in course according to the dates of the tallies respectively, without any other preference of one before another; and that all and every person and persons shall be paid in course, according as their orders shall stand entred in the said register: and that all the monies to come in by this act of or for the said weekly payments appropriated for repayment of loans, and the interest thereupon as aforesaid, shall be in the same order liable to the satisfaction of the respective lenders, their executors, administrators and assigns respectively, according to the dates of their tallies, and shall not be diverted or divertible to any other use, intent or purpose whatsoever. And that no fee, reward or gratuity directly or indirectly, be demanded or taken for providing or making of any books, entries, registers, views or search, in or for payment of money lent upon the said weekly payments out of the said branches of excise or interest as aforesaid, by any of his Majesty's officer or officers, their clerks or deputies, on pain of payment of treble damages to the party aggrieved by the party offending, with costs of suit; or if the officer himself take and demand any such fee or reward, then to lose his place also: and if any undue preference of one before another shall be made, either in point of register or payment, contrary to the true meaning of this act, in reference to the said principal or interest payable out of the said weekly sums charged on the said particular branches of excise, then the party offending shall be liable by action of debt or on the case to pay the value of the debt, damages and costs to

820,000*l.* bor-
rowed.

the party aggrieved, and shall be forejudged of his place or office; and if such preference be unduly made by any his deputy or clerk, without direction or privity of his master, then such deputy or clerk shall also be liable to such action of debt, damages and costs, and shall be for ever after incapable of any place or office; and in case the auditor shall not direct the order, or the clerk of the pells record, or the teller make payment according to each person's due place and order as afore directed, in reference to the said weekly sum of three thousand and seven hundred pounds, or the said principal and interest, to be paid out of the same, then he or they shall be adjudged to forfeit, and they and their respective deputies and clerks herein offending, to be liable to such action, debt, damages and costs, in such manner as afore said. All which said penalties and forfeitures to be incurred by any of the officers of the exchequer, or any their deputies and clerks, shall and may be recovered by action of debt, bill, plaint or information in any of his Majesty's courts of record at *Westminster*, wherein no essoin, protection, privilege, wager of law, injunction or order of restraint, shall be in any wise granted or allowed.

X. Provided always, and be it hereby declared, that if it happen that several tallies of loan, or orders for repayment of money lent upon the said weekly sums out of the said branches of excise, bear date or be brought the same day to the auditor of the receipt to be registred, then it shall be interpreted no undue preference which of those he enters first, so he enters them all the same day.

XI. Provided also, that it shall not be interpreted any undue preference to incur any penalty in point of the payment last mentioned, if the auditor direct or the clerk of the pells record, and the tellers do pay subsequent orders of persons that come and demand their monies, and bring their orders before other persons that did not come to demand their money, and bring their orders in their course, so as there be so much money reserved as will satisfy precedent orders; which shall not be otherwise disposed, but kept for them, interest upon loan being to cease from the time the money is so reserved and kept in bank for them.

Charge of collecting.

XII. Provided always, and it is hereby enacted, that the charge of collecting, managing and levying the said particular branches of excise, and other branches and duties before mentioned, which were liable to the said yearly sum of seven hundred thousand pounds, shall be born and defrayed out of the said rest and residue of the same branches and revenues hereby appointed for the service of his Majesty's household and family, and other his necessary expences and occasions as afore said; any thing herein contained to the contrary notwithstanding.

XIII. Provided also, and it is hereby enacted, that if any person or persons, bodies politic or corporate, at any time or times after the passing of this act, and before such time as four hundred thousand pounds principal monies in the whole shall be first lent thereupon, shall be willing to advance and lend to his Majesty any sum or sums of money, for or in part of the sum of four hundred and twenty thousand pounds, being the last part of the sum not exceeding eight hundred and twenty thousand pounds, authorized to be borrowed upon this act; that then it shall and may be lawful to and for any such person or persons, bodies politic or corporate, to make such loans for or in part of the said last four hundred and twenty thousand pounds, without staying till the preceding four hundred thousand pounds shall be first lent; and that the principal monies upon the orders of loan, for or in part of the said last four hundred and twenty thousand pounds, shall be registred and paid in course as this act directs, but shall take place in point of registry and payment, next after four hundred thousand pounds principal monies, which shall be first registred, or be reserved to be registred upon this act; and that the interest of the said loans for or in part of the said four hundred and twenty thousand pounds so to stand last upon the said register, shall be payed every three months from the respective dates of the tallies of loans for the

same,

same, out of the said monies to arise weekly from the said particular branches of excise as aforesaid, under the like penalties, forfeitures and disabilities for not duly registering or repaying the monies so to be lent, for or in part of the said four hundred and twenty thousand pound, or for not duly paying the interest thereof, as are by this act provided for not duly registering or repaying any other part of the said monies not exceeding eight hundred and twenty thousand pounds by this act authorized to be borrowed as aforesaid, or interest of the same; any thing in this act contained to the contrary notwithstanding.

XIV. Provided always, and be it enacted by the authority aforesaid, that the governor and company of the bank of *England*, until such time as they shall be fully satisfied and repaid all the principal monies which they shall lend upon the credit of this act, for or in part of the said sum not exceeding four hundred and twenty thousand pounds before mentioned, and the interest thereof, shall not be obliged to make any dividend or dividends of the monies which hereafter shall become due and payable to, and be received by the said governor and company, their servants and agents, out of the exchequer or any public office, upon or by virtue of any tallies or orders subscribed unto the capital stock of the said governor and company pursuant to the act of Parliament made in the eighth year of his Majesty's reign, intituled *An act for making good the deficiencies of several funds therein mentioned, and for enlarging the capital stock of the bank of England, and for raising the public credit*, but at such times only as shall be ordered by a general court of the said governor and company, any clause or clauses, matters or things whatsoever in the act last mentioned, or in one other act of the ninth year of his Majesty's reign, intituled *An act to give further time for the administering of oaths relating to tallies and orders, and for the easier dispatch of the public business in the exchequer, and in the bank of England*, or in any other act or acts of Parliament whatsoever contained to the contrary notwithstanding.

Bank of England.

8 W. 3. c. 20.

9 W. 3. c. 3.

XV. Provided always, and be it further enacted by the authority aforesaid, that in lieu and discharge of certain perpetual annual payments, and of all arrears thereof granted by his late Majesty King *Charles* the second by letters patent, out of the said hereditary revenue of excise, in satisfaction of certain principal sums mentioned in the said letters patent, to be then due from his said late Majesty to the respective patentees therein named, the said hereditary revenue of excise shall, from and after the twenty sixth day of *December* one thousand seven hundred and five, be and stand charged and chargeable for ever, with the payment of annual sums after the rate of three pounds *per centum per annum* for the principal sums mentioned in the said respective letters patent, to be issued and paid out of the said revenue by quarterly payments out of the receipt of his Majesty's exchequer by the officers of the same, unto the respective owners and proprietors of such annual sums, and to their heirs and assigns for ever, without any fee or charge, and any further or other warrant to be sued for had or obtained in that behalf; the said annual payments after the rate of three pounds *per centum*, to be subject nevertheless to be redeemed upon payment of a moiety of the principal sums mentioned in the said respective letters patent.

Annuities of 3 per cent. granted on the bankers debt, redeemable on payment of a moiety of the principal.

Anno primo

A N N Æ Reginae.

STAT. II. CAP. XIV.

An Act for the Incouraging the Consumption of Malted Corn, and for the better preventing the Running of French and Foreign Brandy.

Distillers and shopkeepers whose principal dealings are in other goods, not obliged to take licences as alehouse-keepers.

12 & 13 W. 3.
c. 11. § 18.

WHEREAS the making of *English* brandy and strong waters from malted corn hath been incouraged by several acts of Parliament, whereby great quantities of the worst sort of malted corn, not useful to the brewers, hath been yearly consumed by those who set up works for that purpose; and whereas the consumption of *English* brandy and strong waters made from malted corn hath of late years been greatly hindered, as well by the running of *French* and other foreign brandies, as also by a clause in an act made in the twelfth and thirteenth years of his late Majesty's reign, intituled *An act for granting unto his Majesty several duties upon low wines or spirits of the first extraction*, and for continuing other duties, whereby all distillers and tradesmen who sell brandy or strong waters by retail are compelled to take licences as common alehouse-keepers; for remedy whereof, be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that as for and concerning all distillers who keep houses or places of distilling the liquors aforesaid, and also all other shopkeepers whose principal dealings shall be more in other goods and merchandizes than in brandy or strong waters, and who do not permit or suffer tipling in his or their houses, the said clause in the said recited act for compelling all distillers and others to take licences as common alehouse-keepers shall be repealed, and the same clause is hereby repealed.

French brandy landed before the duty paid, &c. forfeited, and double the value.

Penalties on officers concealing, &c.

II. And be it further enacted by the authority aforesaid, that if any person or persons shall at any time hereafter import, land or deliver out of any ship, vessel or boats, any *French* brandy before the duty due or payable to her Majesty for the same shall be paid or secured to be paid, or by licence from the proper officer so to do, every person or persons that shall so do or be aiding or assisting therein, or shall conceal the same when landed, shall not only forfeit the goods so imported, but also forfeit and pay double the value of such goods so clandestinely imported; one moiety whereof, after charges of suit deducted, shall be paid to her Majesty, and the other moiety thereof to the informer who shall sue for the same in any of her Majesty's courts of record by bill, plaint or information, wherein no essoin, protection or wager of law shall be allowed, nor any more than one imparlance. And if any officer or officers belonging to her Majesty's customs or excise, or other her Majesty's duties or revenues shall connive at or be concerned in any such clandestine importation, or after he shall be informed thereof shall conceal the same, or not give notice thereof to her Majesty's commissioners of the customs or excise, or some of them, or shall compound without licence with any person or persons concerned in any such clandestine importation of *French* brandy, such person and persons shall be incapable of executing any office in her Majesty's revenue, and shall also forfeit and pay the sum of five hundred pounds, to be recovered and divided as aforesaid.

Anno

Anno tertio & quarto

A N N Æ Reginæ.

C A P. IV.

An Act for continuing Duties upon Low Wines, and upon Coffee, Tea, Chocolate, Spices and Pictures; and upon Hawkers, Pedlars and Petty Chapmen; and upon Muslins; and for granting new Duties upon several of the said Commodities; and also upon Calicoes, China Ware and Drugs.

[So much as relates to the Excise, and is in force.]

Most gracious Sovereign,

WHEREAS by an act of Parliament made and passed in the twelfth year of the reign of your Majesty's late royal brother King *William* the third of glorious memory, intituled *An act for granting to his Majesty several duties upon low wines or spirits of the first extraction, and continuing several additional duties upon coffee, tea, chocolate, spices and pictures, and certain impositions upon hawkers, pedlars and petty chapmen, and the duty of fifteen per cent. upon muslins, and for improving the duties upon japanned and lacquered goods, and for continuing the coinage duty for the several terms and purposes therein mentioned*, certain duties upon low wines or spirits of the first extraction were granted for a term, to continue until the twenty fifth day of *March* one thousand seven hundred and six; and certain duties which by an act of the sixth year of his said late Majesty's reign had been imposed upon coffee, cocoa-nuts, chocolate, cocoa-paste, tea, nutmegs, cinnamon, cloves, mace and pictures, were by the said act of the twelfth year of his said late Majesty's reign, enacted to be continued until the first day of *May* one thousand seven hundred and six; and by the same act certain duties or sums of money to be paid by every hawker, pedlar, petty chapman, and other trading persons described in a former act for licensing hawkers and pedlars, and the powers for granting such licences were enacted to be continued until the four and twentieth day of *June* one thousand seven hundred and six; and a duty upon muslins, after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, was likewise by the said act of the twelfth year of his said late Majesty's reign, enacted to be continued until the thirteenth day of *September* one thousand seven hundred and six, as by the same act (relation being thereunto had) may more fully appear: now, we your majesty's most dutiful and loyal subjects the Commons of *England* in Parliament assembled, as a further supply for carrying on the present war, and other your Majesty's most necessary and important occasions, have given and granted to your Majesty the several and respective duties, and additional duties hereafter in this act expressed, and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that all and every such or the like duties for and upon all low wines or spirits of the first extraction, as by the said act of the twelfth year of his said late Majesty's reign were continued or granted until the said twenty fifth day of *March* one thousand seven hundred and six, shall by virtue of this act be further continued, and be paid and payable to her Majesty, her heirs and successors, for and upon all low wines and spirits of the first extraction, to be made or drawn by any distiller or other person making or drawing spirits or strong waters for sale or exportation within the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, from the four and twentieth day of *March* one thousand

Duties on low wines continued.

12 & 13 W. 3. c. 11.

6 W. 3. c. 7.

These duties on coffee, &c. are repealed by

8 Geo. 1. c. 20.

§ 49.

10 Geo. 1. c. 10.

9 & 10 W. 3.

c. 27.

Continued for

96 years by

5 Ann. c. 19.

and for 1 year

more by

6 Ann. c. 5.

§ 4.

and made perpetual by

1 Geo. 1. st. 2.

c. 12. § 8.

thousand seven hundred and six, until the four and twentieth day of *June* one thousand seven hundred and ten. * * * * *

The said several and respective duties, impositions and sums of money, for and upon all low wines or spirits of the first extraction, * * * * * to be paid during the respective times for which they are granted, or are to continue by virtue of this act as aforesaid (over and above all other duties and impositions whatsoever already charged for, or upon the same commodities and persons, or any of them respectively, by any other laws and statutes now in force) and to be ascertained, secured, raised, levied, recovered, answered, paid and accounted for, to the uses and purposes in this act expressed, by such rules, ways, means and methods, and under such penalties and forfeitures, and with such distribution of the said penalties and forfeitures, and subject to such drawbacks, allowances and repayments, and in such manner and form in all respects, as the like duties impositions and sums of money respectively granted or continued by the said act of the twelfth year of his said late Majesty's reign are thereby, or by any other law whereunto the said act hath reference, prescribed, enacted or appointed to be ascertained, secured, raised, levied, recovered, answered, paid and accounted for, during the continuance thereof respectively.

12 W. 3. c. 11.

II. And it is hereby enacted by the authority aforesaid, that all such of the powers, directions, penalties and forfeitures, clauses, matters and things, provided, settled or established by the said acts of the sixth, ninth and twelfth years of his said late Majesty's reign, or by any of them, or by any other act now in force, whereunto the same or any of them have or hath relation, for the better raising, levying, recovering, answering or paying the said respective duties thereby granted, or for making any drawbacks, repayments or allowances out of any of the said several and respective duties upon exportations, shall be revived and be continued, and be in force and virtue during the continuance of this act; and further for the recovery of all the arrearages and sums of money which shall become due or payable to her Majesty, her heirs or successors, upon this act, in as full and ample manner to all intents and purposes, as if the said powers, directions, penalties, forfeitures, clauses, matters and things, and every of them, were again repeated and re-enacted in the body of this present act.

Excise on liquors from Guernsey, &c. continued.
2 W. & M.
st. 2. c. 9. § 12.

III. And it is hereby enacted, that a certain clause in an act made in the second year of the reign of King *William* and Queen *Mary*, intituled *An act for the encouraging the distilling of brandy and spirits from corn, and for laying several duties on low wines or spirits of the first extraction*, relating to strong waters, brandy, aqua-vitæ, and other exciseable liquors brought from the islands of *Guernsey*, *Jersey*, *Sark* or *Alderney*, and all the charges, duties, penalties, and every article and thing therein contained which were revived by the said act of the twelfth year of his said late Majesty's reign, and were to be of force during the continuance thereof, shall be further continued and be of full force and virtue during the continuance of this present act, in as full and ample manner to all intents and purposes, as if the said clause was herein word for word repeated.

XIII. And it is hereby further enacted, that all the duties by this act granted or continued (except the necessary charges for raising and managing the same) shall from time to time by the respective receiver thereof, be brought into her Majesty's receipt of the exchequer for the purposes in this act mentioned.

700,000*l.* borrowed at 6 per cent.

XVI. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons, natives or foreigners, bodies politic or corporate, to lend to her Majesty at the receipt of the exchequer, upon credit of all the monies which shall arise by the said act of the twelfth year of his said late Majesty's reign, after satisfaction of all the loans not exceeding three hundred thousand pounds made thereupon, and all the interest due and to be due for the said loans, and every of them, or reserving

ing

ing sufficient to satisfy the same; and upon credit of all the several duties upon low wines and spirits of the first extraction, coffee, tea, chocolate, cocoa, spices and pictures, hawkers, pedlars, petty chapmen, and muslins, by this act continued as aforesaid; and upon credit of the additional duties of coffee, tea, chocolate, cocoa, spices and pictures, by this act granted, and of the new duties upon callicoes, China ware and drugs, and upon credit of all other duties by this act granted or continued; any sum or sums of money not exceeding in the whole the sum of seven hundred thousand pounds, at an interest not exceeding the rate of six pounds *per centum per annum*.

XVII. And to the end all the money that shall be so lent to her Majesty may be well and sufficiently secured and repaid with interest as aforesaid, be it further enacted by the authority aforesaid, that all the monies arising by the said duties upon which the said loans are to be made (other than the necessary charges of raising and managing the said duties) shall be brought and paid from time to time weekly into the receipt of the exchequer; that is to say, on *Wednesday* in every week if it be not an holiday, and if it be, then the next day after that is not an holiday; and that there shall be provided and kept in her Majesty's exchequer, that is to say, in the office of the auditor of the receipt, one book in which all the said monies which shall be so paid into the exchequer, shall be entered apart and distinct from all other monies paid or payable to her Majesty, her heirs and successors, upon any account whatsoever.

Monies to be
paid into the
exchequer
weekly.

Anno quarto

A N N Æ Reginæ.

C A P. VI.

An Act for continuing an additional Subsidy of Tonnage and Poundage, and certain Duties upon Coals, Culm and Cinders, and additional Duties of Excise, and for settling and establishing a Fund thereby, and by other Ways and Means, for Payment of Annuities, to be sold for raising a further Supply to her Majesty for the Service of the Year one thousand seven hundred and six, and other Uses therein mentioned.

[So much as relates to the Excise.]

SECT
VI.

AND whereas in and by a certain act of Parliament made in the fifth year of the reign of their late Majesties King William and Queen Mary, intituled *An act for granting to their Majesties certain rates and duties upon salt, and upon beer* Additional duties on beer, ale, &c. s. W. & M. c. 7.
ale and other liquors, for securing certain recompences and advantages in the said act mentioned, to such persons as shall voluntarily advance the sum of ten hundred thousand pounds towards carrying on the war against France, certain rates and duties of excise therein mentioned, for and upon beer, ale, vinegar, vinegar-beer, mum, cyder, perry, brandy, spirits, aqua-vitæ, metheglin, and other liquors therein expressed, were granted or made payable to their said late Majesties, their heirs and successors, for and during the term of sixteen years, which commenced from the seventeenth day of May which was in the year of our Lord one thousand six hundred ninety seven, and several annuities therein mentioned were thereby made payable to such persons as should contribute monies upon the same act, their executors, administrators and assigns respectively, out of the fund thereby provided and charged upon the duties of salt, and the said duties of excise thereby granted for a certain term of sixteen years, which will expire at the feast of Saint Michael the Archangel which shall be in the year of our Lord one thousand seven hundred and ten, or at the end of twenty days then next ensuing, as by the act last before recited (relation being thereunto had) may more fully appear; now her Majesty's said dutiful

dutiful and loyal subjects the Commons in Parliament assembled, do likewise humbly beseech your Majesty that it may be enacted; and be it enacted by the authority aforesaid, that from and after the seventeenth day of *May* which shall be in the year of our Lord one thousand seven hundred and thirteen, there shall be within and throughout her Majesty's kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, raised, levied, collected and paid unto her Majesty, her heirs and successors, for and during the space and term of ninety five years from thence next and immediately ensuing and fully to be complete and ended, for beer, ale, cyder, and other liquors herein after expressed, by way of excise, over and above all duties, charges and impositions by any former act or acts of Parliament set or imposed, the several rates and duties of excise herein after expressed; that is to say,

9 d. per barrel
on beer or ale
above 6 s.

VII. For every barrel of beer or ale above six shillings the barrel, exclusive of the duty of excise, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale publicly or privately, to be paid by the common brewer or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, over and above the duties payable for the same, nine pence.

3 d. per barrel
on beer or ale
under 6 s.

VIII. For every barrel of beer or ale of six shillings the barrel or under, brewed by the common brewer, or any other person or persons who shall sell or tap out beer or ale publicly or privately, to be paid by the common brewer or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity, over and above the duties payable for the same, three pence.

2 s. 4 d. on
vinegar.

IX. For every barrel of vinegar or vinegar-beer, or liquors preparing for vinegar which shall be brewed or made of any English or foreign materials by any person or persons whatsoever for sale, and so in proportion for a greater or lesser quantity, over and above the other duties of excise payable for the same, two shillings and four pence, to be paid by the maker thereof.

3 s. on mum,
beer or ale im-
ported.

X. For every barrel of beer ale or mum imported from beyond the seas, or from the islands of *Guernsey* or *Jersey*, and so proportionably for a greater or lesser quantity, to be paid by the importers before landing, over and above the duties payable for the same, three shillings.

4 l. per tun on
cyder or perry
imported.

XI. For every tun of cyder or perry imported from beyond the seas, and so proportionably for a greater or lesser quantity, to be paid by the importer before landing, over and above the duties payable for the same, four pounds.

2 s. per gallon
on single brandy,
&c. im-
ported.

XII. For every gallon of single brandy, spirits or aqua-vitæ, imported from beyond the seas, to be paid by the importer before landing, over and above the duties payable for the same, two shillings.

4 s. on double
brandy im-
ported.

XIII. For every gallon of brandy, spirits or aqua-vitæ above proof, commonly called double brandy, imported from beyond the seas, to be paid by the importer before landing, over and above the duties payable for the same, four shilling.

1 s. 3 d. per
hogshead on
cyder and per-
ry retailed.

XIV. For all cyder and perry made and sold by retail, upon every hogshead, to be paid by the retailer thereof, over and above the duties payable for the same, and so proportionably for a greater or lesser measure, one shilling and three pence.

3 d. per gallon
on metheglin.

XIV. For all metheglin or mead made for sale, whether by retail or otherwise, to be paid by the maker for every gallon, three pence.

Duties how le-
vied.

XVI. And be it enacted by the authority aforesaid, that the said several rates, duties and impositions upon beer, ale, cyder and other liquors aforesaid, and all arrearages thereof, be raised, levied, collected and paid unto her Majesty, her heirs and successors, during the said space and term of ninety five years, in the same manner and form, and by such rules, ways and means, and under such penalties and forfeitures, and with such power of mitigation and other powers, as the like or the said duties of excise granted by the said act of the fifth year of their late Majesties reign are thereby or by any other act or acts, or law whatsoever, for or concerning any the duties of excise upon beer ale or other liquors now in force, enacted or appointed to be raised, levied, collected and paid, during the remainder of the said term of sixteen years therein

therein granted; and that so much of the said act of the fifth year of their late Majesties reign as concerns only the said duties of excise, and of the said other laws of excise relating thereunto as are now in force for the raising levying collecting and answering the said duties of excise granted in the fifth year of their late Majesties reign, shall be continued and revived, and be practised, put in execution and observed, in and for the raising, levying, collecting and answering the said duties of excise by this act granted, for and during the said term of ninety five years, and all arrearages thereof, for the purposes in this act expressed, as fully and effectually as if the same were particularly and at large re-enacted in the body of this present act.

XVII. And to the intent that a good sure and lasting security and fund may be settled and established for the constant payment of all the annuities to be purchased by this act, be it further enacted by the authority aforesaid, that all the monies arising from time to time by or for the said subsidies of tonnage and poundage upon wines, goods and merchandizes by this act granted, and by or for the said several and respective duties and impositions by this act continued for or upon coals, culm and cinders, and by or for the said several duties of excise upon beer ale and other liquors, or by or for any other duties by this act granted or continued, and every of them (the necessary charges of managing, raising, levying, collecting, answering, paying and accompting for the said several subsidies, rates, impositions, and other duties only excepted) shall from time to time from the respective commencements of the said subsidies, rates, impositions, and other payments respectively, and for and during the several terms or times therein severally granted or intended to be granted by this act, be brought and paid by the respective commissioners, receivers-general, or such persons as for the time being shall have the receipt thereof, as the same shall be raised (who are hereby required and enjoined to bring and pay the same accordingly) into the receipt of the exchequer for the purposes in this act expressed, distinctly and separately from all other monies whatsoever that are or shall be payable by them into the said receipt; and that all the monies to arise by virtue of the said act of the fifth year of their said late Majesties reign, of or for the said duties of excise thereby granted after the said lottery annuities therein mentioned shall be paid off, or sufficient money shall be reserved in the exchequer for paying off the same, shall in like manner from time to time be brought and paid into the receipt of exchequer for the purposes in this act expressed, distinctly and apart as aforesaid; and the respective commissioners and receivers-general of the said several impositions, rates, subsidies, and other duties hereby required to be paid into the receipt of exchequer as aforesaid, shall make or cause to be made the payments thereof into the said receipt of exchequer, according to the true meaning of this act, weekly; to wit, on *Wednesday* in every week if it be not an holiday, and if it be, then on the next day after that is not an holiday.

Monies to be paid into the exchequer weekly.

XVIII. And be it further enacted by the authority aforesaid, that there shall be provided and kept in the office of the auditor of the receipt of her Majesty's exchequer one or more books, in which all the monies hereby appointed to be paid in weekly as aforesaid, and which shall be brought to the said receipt, shall be entered apart and distinct from all other monies paid into the said receipt on any other account whatsoever.

XIX. And to the end all the monies by this act appropriated for payment of the annuities to be purchased upon this act, may be duly and certainly raised and brought into the receipt of exchequer for that purpose; it is hereby further enacted, that from time to time, during the continuance of this act, there shall be continued or appointed commissioners, receivers-general, comptrollers, collectors, and other proper officers for raising the several duties by this act granted, and for keeping the accounts of the same: and that the respective commissioners or chief managers thereof, shall from time to time weekly compute and ascertain the monies of each branch of the said duties hereby granted or continued, which ought to be paid into the exchequer on every *Wednesday*,

Commissioners, &c. for raising the duties.

or on the subsequent day, not being an holiday, as aforesaid: and that all commissioners, receivers-general, comptrollers, collectors and other officers, who are or shall be concerned in the managing, raising, levying, receiving, collecting or paying the same, or in keeping the accounts thereof, shall perform their several and respective duties therein as to them respectively shall appertain, under such and the like penalties, forfeitures and disabilities for any offence or neglect therein, or for detaining, diverting or misapplying any part of the said monies as are prescribed, and to be inflicted by virtue of an act of Parliament made and passed in the ninth year of the reign of his said late Majesty King *William* the third, intituled *An act for raising a sum not exceeding two millions, upon a fund for payment of annuities after the rate of eight pounds per centum per annum; and for settling the trade to the East Indies*; for the like offence or neglect in relation to the duties upon salt, and upon stamp vellum, parchment and paper thereby granted, or for detaining, diverting or misapplying any part of the monies which were granted by the act last mentioned.

Brandy, &c.
from Guernsey,
&c.

XXXIV. Provided always, and be it enacted by the authority aforesaid, that all strong waters, brandy, aqua-vitæ or spirits, brought from the islands of *Guernsey*, *Jersey*, *Sark* or *Alderney*, shall continue to be charged with the duty of eight shillings for every gallon, and no more, to be paid to the collector or officer of excise before landing; and that all other exciseable liquors brought from the said islands, or any of them (except beer ale and mum) shall be charged and chargeable with such and the like duties as are or shall from time to time be charged or chargeable on the like liquors made in this kingdom, to be entered and paid as aforesaid; any thing in this act contained to the contrary thereof in any wise notwithstanding.

Anno quarto

A N N Æ Reginae.

C A P. XII.

An Act for laying further Duties on Low wines; and for preventing the Damage to her Majesty's Revenue by Importation of Foreign Cut Whalebone; and for making some Provisions as to the Stamp Duties; and the Duties on Births, Burials and Marriages; and the Salt Duties; and touching Million Lottery Tickets; and for enabling her Majesty to dispose the Effects of William Kidd, a notorious Pirate, to the Use of Greenwich Hospital; and for appropriating the Public Monies granted in this Session of Parliament.

[So much as relates to the Excise.]

12 & 13 W. 3.
C. 11.

MA Y it please your most excellent Majesty; whereas by an act of Parliament made in the twelfth year of the reign of your Majesty's late Royal Brother King *William* the third of glorious memory, intituled *An act for granting to his Majesty several duties upon low wines or spirits of the first extraction; and continuing several additional duties upon coffee, tea, chocolate, spices and pictures; and certain impositions upon hawkers, pedlars and petty chapmen; and the duty of fifteen per cent. upon muslins; and for improving the duties upon japanned and lacquered goods; and for continuing the coinage duty for the several terms and purposes therein mentioned*; certain duties upon low wines or spirits of the first extraction, were granted for a term to continue until the five and twentieth day of *March* one thousand seven hundred and six; and by another made in the third year of your Majesty's reign, intituled, *An act for continuing duties upon low wines; and upon coffee, tea, chocolate, spices and pictures; and upon hawkers, pedlars, and petty chapmen; and upon muslins; and for granting new duties upon several of the said commodities; and also*

3 & 4 Ann.
C. 4.

upon callicoes, China ware and drugs; the said duties upon low wines or spirits of the first extraction are continued from the twenty fourth day of *March* one thousand seven hundred and six, until the twenty fourth day of *June* one thousand seven hundred and ten, as by the said several acts may appear; now we your Majesty's dutiful and loyal subjects the Commons of *England* in Parliament assembled, have given and granted, and do by this act give and grant to your Majesty the several duties herein after mentioned, over and above all duties already granted upon low wines or spirits of the first extraction; and do humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that all and every such or the like duties for or upon all low wines or spirits of the first extraction, as by the said act of the said twelfth year of his said late Majesty's reign were continued or granted until the said twenty fifth day of *March* one thousand seven hundred and six, shall by virtue of this act be continued from the four and twentieth day of *March* one thousand seven hundred and five, until the five and twentieth day of *March* one thousand seven hundred and seven.

Duties on low wines continued to 25 *March* 1707. Continued by 5 Ann. c. 19. & 6 Ann. c. 5. § 4. & 1 Geo. 1. c. 16.

and made perpetual 1 Geo. 1. st. 2. c. 12. § 8.

II. And be it further enacted by the authority aforesaid, that for every gallon of low wines or spirits of the first extraction, which at any time or times during the term of five years, to commence from the said four and twentieth day of *March* one thousand seven hundred and five, shall be made or drawn from any foreign or imported materials, or any mixture with foreign materials, there shall be paid and payable to her Majesty, her heirs and successors, over and above all other duties charged or chargeable thereupon by this or any other act or acts of Parliament, the sum of two pence, to be paid by the distillers or makers thereof.

Additional duty of 2 d. per gallon on low wines from foreign materials. Continued as the other duties, 1 Geo. 2. c. 16. § 1.

III. And it is hereby enacted, that all the respective duties on low wines or spirits of the first extraction by this act granted or continued, shall, during the continuance of the same respectively, be ascertained, secured, raised, levied, recovered and paid, by such rules and methods, and under such penalties and forfeitures, and subject to such drawbacks and allowances, and under such power of mitigation, as the duties upon the like commodities by the said act of the third year of her Majesty's reign, or any law relating thereunto, are enacted or appointed to be ascertained, secured, raised, levied, recovered and paid respectively, and are and shall be appropriated and applied to and for the same uses and purposes to which the duties upon low wines by the said act of the third year of her Majesty's reign, are appropriated and ought to be applied.

Duties how raised.

3 & 4 Ann. c. 4.

IV. And whereas it is found by experience, that any quantity of wash made of drink brewed or made from malted corn, or from unmalted corn, will upon distillation produce one fourth part of the same quantity into low wines or spirits of the first extraction; and that such low wines or spirits upon the second distillation, will produce three fifth parts of the quantity of the same low wines or spirits into proof spirits, or spirits of the second extraction; and that any quantity of wash made of cyder or perry, will produce one fifth part of the same quantity into low wines or spirits of the first extraction; and that the same low wines or spirits upon the second distillation, will produce one half part of the quantity of the same low wines or spirits into proof spirits, or spirits of the second extraction; and whereas many distillers do hide and conceal great quantities of such low wines and spirits from the sight and view of the gager before he can come to take an account of the same, by means whereof her Majesty may be very much defrauded in her duties on such low wines and proof spirits, granted by this or any other act or acts of Parliament for the duties on low wines and spirits; be it therefore enacted by the authority aforesaid, that from and after the four and twentieth day of *March* one thousand seven hundred and five, it shall and may be lawful to and for the

Gagers to keep account of distillers wash; and on a decrease of wash drawn from malt, to charge 1-4th of such decrease as low wines, and 3-20ths as proof spirits.

gagers

On decrease
of wash drawn
from cyder,
&c. to charge
1-5th of such
decrease as
low wines, and
1-10th as proof
spirits.

Powers of ex-
cise officers
not lessened.

gagers and officers of excise, to keep an account of all the said several sorts of wash which shall from time to time be found by him or them in the hands of any distiller; and upon any decrease of such wash brewed or made from malted corn or corn unmalted, to charge such distiller with so much low wines, or spirits of the first extraction, as one fourth part of the same wash so decreased shall amount unto; and also with so much proof spirits, or spirits of the second extraction, as three fifth parts of the said low wines so charged as afore-
said shall amount unto; and also upon any decrease of wash made from cyder or perry, to charge such distiller upon whom such decrease shall be found, with so much low wines, or spirits of the first extraction, as one fifth part of the same wash so decreased shall amount unto; and likewise with so much proof spirits, or spirits of the second extraction, as one half part of the same low wines or spirits of the second extraction shall amount unto; and such distillers shall pay the duties of the low wines and spirits so charged, as by the acts relating to the said duties on low wines and spirits, or any of them, are directed and appointed.

V. Provided always, that nothing herein contained shall extend, or be construed to extend, to take away or lessen any of the powers or authorities heretofore given to any of the officers of excise, by any law or laws now in force touching or concerning the said duties on low wines and spirits.

Anno quinto

A N N Æ Reginæ.

C A P. XIX.

An Act for continuing the Duties on Low Wines and Spirits of the first Extraction; and the Duties payable by Hawkers, Pedlars and Petty Chapmen; and Part of the Duties on Stamp Vellum, Parchment and Paper; and the late Duties on Sweets; and the One third Subsidy of Tonnage and Poundage; and for settling and establishing a Fund thereby, and by the Application of certain overplus Monies and otherwise, for Payment of Annuities to be sold for raising a further Supply to her Majesty for the Service of the Year One thousand seven hundred and seven, and other Uses therein expressed.

[So much as relates to the Excise.]

Most gracious Sovereign.

WE your Majesty's most dutiful and loyal subjects the Commons of England in Parliament assembled, considering the great charges necessary for carrying on the war, and how far your Majesty's subjects are at present burthened with taxes already laid for that purpose; and being therefore willing by such easy and effectual ways and means as in this act are expressed and intended, to raise a sum of money not exceeding one million and one hundred and twenty thousand pounds, part of the money necessary to be provided in this session of Parliament for your Majesty's supply; and a further sum not exceeding thirty five thousand pounds, to be applied in such manner as is herein after mentioned, towards making good the payment of the annuities to be purchased upon this act; have for that end and purpose cheerfully and unanimously given and granted, and do by this act give and grant unto your Majesty the rates and duties upon low wines and spirits of the first extraction, and the duties to be paid by hawkers pedlars and petty chapmen, and the rates and duties upon vellum parchment and paper, and the duties upon sweets, and the additional subsidies of tonnage and poundage, and other duties hereafter in this act expressed or referred unto, for and during such term and terms of years respectively as are

Duties on low
wines, &c.
continued.
Imposed by
12 & 13 W. 3.
c. 11.

and further
continued for
one year by

6 Ann. c. 5. § 4. and made perpetual by 1 Geo. 1. st. 2. c. 12. § 3.

in

in this act mentioned in that behalf; and do most humbly beseech your Majesty to accept thereof, and that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that all and every such or the like duties for and upon all low wines or spirits of the first extraction, as by the act of Parliament made and passed in the third year of her Majesty's reign, intituled *An act for continuing duties upon low wines; and upon coffee; tea, chocolate, spices and pictures; and upon hawkers, pedlars, and petty chapmen; and upon muslins; and for granting new duties upon several of the said commodities; and also upon callicoes, China ware and drugs;* were continued or granted until the four and twentieth day of *June* one thousand seven hundred and ten, shall by virtue of this act be further continued, and be paid and payable to her Majesty, her heirs and successors, for and upon all low wines and spirits of the first extraction, to be made or drawn by any distiller or other persons making or drawing spirits or strong waters for sale or exportation within the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, from the three and twentieth day of *June* which shall be in the year of our Lord one thousand seven hundred and ten, for the term of ninety six years from thence next and immediately ensuing, for the uses and purposes in this act expressed; and that all and every such and the like several duties, impositions and sums of money to be paid by every hawker, pedlar, petty chapman, and such other persons as are described in one act of the ninth year of the reign of his late Majesty King *William* the third of glorious memory, for licensing hawkers and pedlars, and all the powers for granting licences, and other powers, and all clauses, directions, allowances, penalties, forfeitures, articles, matters and things therein contained, relating to the said duties payable by hawkers, pedlars, petty chapmen, and other persons described in the said act, which by the said act of the third year of her Majesty's reign hath continuance until the said four and twentieth day of *June* one thousand seven hundred and ten, shall be further continued, and be paid and payable, and be practised, observed and put in execution by virtue of this act, from the three and twentieth day of *June* which shall be in the year of our Lord one thousand seven hundred and ten, for the like term of ninety six years from thence next and immediately ensuing; the said several duties, impositions and sums of money, for and upon all low wines or spirits of the first extraction, and upon all hawkers, pedlars, petty chapmen, and all other persons described as aforesaid, to be paid during the said respective terms of ninety six years, and to be ascertained secured, raised, levied, recovered, answered, paid and accounted for, to the uses and purposes in this act expressed, by such rules, ways, means and methods, and under such penalties and forfeitures, and with such distribution of the said penalties and forfeitures, and with such power of mitigation, and subject to such drawbacks, allowances and repayments, and in such manner and form in all respects as the like duties, impositions and sums of money respectively granted or continued by the said act of the third year of her Majesty's reign are thereby, or by any other act of Parliament whereunto the said act hath reference, or by any other law now in force, prescribed, enacted or appointed to be ascertained, secured, raised, levied, recovered, answered, paid and accounted for, during the continuance thereof respectively.

II. And it is hereby enacted by the authority aforesaid, that all such of the powers, directions, penalties and forfeitures, clauses, matters and things, provided, settled or established by the said acts, or any of them, or by any other act now in force, whereunto the same or any of them have or hath relation, for the better raising, levying, recovering, answering or paying the said respective duties upon low wines and spirits of the first extraction, and upon hawkers, pedlars, petty chapmen, and other persons described as aforesaid, thereby granted, or for making any drawbacks, repayments or allowances out of any of the said several and respective duties upon exportations, shall be re-

vived and be continued, and be in force and virtue during the continuance of this act, and further, for the recovery of all the arrearages and sums of money which shall become due or payable to her Majesty, her heirs or successors, upon this act, in as full and ample manner to all intents and purposes, as if the said powers, directions, penalties, forfeitures, clauses, matters and things, and every of them, were again repeated and re-enacted in the body of this present act.

III. And be it further enacted by the authority aforesaid, that such of the rates and duties upon vellum, parchment and paper, as were granted to their said late Majesties King *William* and Queen *Mary*, by an act made in the Parliament holden at *Westminster* in the fifth and sixth years of their reigns, intituled *An act for granting to their Majesties several duties upon vellum, parchment and paper for four years, towards carrying on the war against France*, and which by an act of Parliament made in the eighth year of the reign of his said late Majesty King *William*, were continued until the first day of *August* one thousand seven hundred and six, and which by an act of the first year of her now Majesty's reign, intituled *An act for making good deficiencies, and preserving the public credit*, were continued from the last day of *July* one thousand seven hundred and six, to the first day of *August* which shall be in the year of our Lord one thousand seven hundred and ten, shall by virtue of this act be further continued, and be due and payable to her Majesty, her heirs and successors, from the last day of *July* which shall be in the year of our Lord one thousand seven hundred and ten, for the term of ninety six years from thence next and immediately ensuing, for the uses and purposes in this act expressed; and that the said act for granting the said duties upon vellum, parchment and paper, and all powers, provisions, penalties and forfeitures, articles and clauses therein, or in any other act or acts of Parliament now in force concerning the said duties upon vellum, parchment and paper, shall continue and be in full force and effect, and shall be applied, practised and put in execution, for the raising, levying, collecting, answering and paying the said duties upon vellum, parchment and paper hereby continued during the said term of ninety six years, and all arrears thereof, according to the tenor and intent of this act.

IV. Provided always, and it is hereby further enacted, that in all cases where any further or other provision, or alteration is made by any other act or acts of Parliament now in being, in relation to the said duties upon low wines and spirits of the first extraction, and the said duties payable by hawkers, pedlars, petty chapmen and others, and the said duties upon vellum parchment and paper, or any of them, such other provisions or alterations shall be observed and complied with during the continuance of the respective terms hereby granted in the same duties respectively; any thing herein contained to the contrary notwithstanding.

V. And be it enacted by the authority aforesaid, that there shall be raised, levied, collected and paid to her Majesty, her heirs and successors, for the purposes in this act expressed, for every barrel of sweets made, which shall be for sale, from and after the four and twentieth day of *March* one thousand seven hundred and six, within or during the space of ninety nine years from thence next and immediately ensuing, the sum of thirty and six shillings, the same duty to be paid by the maker and makers of the said sweets, and so in proportion for any greater or lesser quantity.

36s. per barrel on sweets continued. Imposed by 10 & 11 W. 3. c. 21. § 4. farther continued for 2 years by 6 Ann. c. 5. § 4. and made perpetual by 1 Geo. 1. st. 2. c. 12. § 8. and reduced to 12s. per barrel by 10 Geo. 2. c. 17. § 1, 2.

VI. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things, which in and by an act of Parliament made in the twelfth year of the reign of the late King *Charles* the second, intituled, *An act for taking away the courts of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to the duties of excise upon beer ale and other liquors, and which in and by another act made in the tenth year of the reign of his late Majesty King *William* the third of glorious memory,

12 & 13 Car. 2. c. 24.

Former powers continued.

mory, intituled *An act for laying further duties upon sweets, and for lessening the duties as well upon vinegar as upon certain low wines and whalefins, and the duties upon brandy imported, and for the more easy raising the duties upon leather, and for charging cynders, and for permitting the importation of pearl ashes, and for preventing abuses in brewing beer and ale, and frauds in the importation of tobacco,* or by any other law then in force relating to the duties on sweets granted by the last mentioned act, are provided, settled or established for raising, levying, collecting, recovering, adjudging or ascertaining the duties thereby granted, or any of them, shall be exercised, practised, applied, used, levied, recovered, and put in execution, for the raising, levying, collecting, recovering and paying the duties on sweets hereby granted during the continuance of the same, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things were particularly repeated, and again enacted in the body of this present act.

VII. And for the better and more sure payment of all the annuities to be purchased on this act, be it further enacted by the authority aforesaid, that all the monies arising from time to time by or for the said duties upon low wines and spirits of the first extraction; and by or for the said duties payable by hawkers, pedlars, petty chapmen and others as aforesaid; and by or for the said several rates and duties upon vellum, parchment and paper; and by and for the said duties upon sweets respectively by this act granted and continued, and every of them (the necessary charges of managing, raising, levying, collecting, answering, paying, and accounting for the said several rates, and other duties only excepted) shall from time to time from and after the respective commencements thereof, for and during the said several terms of years therein granted or intended to be granted by this act, be brought and paid by the respective receivers-general, or such persons as for the time being shall have the receipt thereof, as the same shall be raised (who are hereby required and enjoined to bring and pay the same accordingly) into the receipt of exchequer for the purposes in this act expressed, distinctly and separately from all other monies whatsoever that are or shall be payable by them into the said receipt: and that from and immediately after the time that all the principal and interest monies, which by the said act of the first year of her Majesty's reign are charged upon the aforesaid rates and duties upon vellum, parchment and paper thereby granted, shall be satisfied and paid off, or that money shall be reserved in the exchequer sufficient for that purpose, then the aforesaid duties upon vellum, parchment and paper, to arise by the said act of the first year of her Majesty's reign for the remainder of the term thereby granted, and therein then to come and unexpired (except the necessary charges of raising, collecting, levying and accounting for the same) shall in like manner from time to time be brought and paid into the receipt of the exchequer for the purposes in this act expressed, distinctly and apart as aforesaid. And the respective commissioners and receivers-general of the said several rates and duties hereby required to be paid into the receipt of the exchequer as aforesaid, shall make or cause to be made payments thereof into the said receipt of the exchequer (according to the true meaning of this act) weekly, to wit, on *Wednesday* in every week if it be not an holiday, and if it be, then on the next day after that is not an holiday.

Monies to be
paid into the
exchequer
weekly.

Anno sexto

A N N Æ Reginae.

C A P. V.

An Act for raising a further Supply to her Majesty for the Service of the Year One thousand seven hundred and eight, and other Uses, by Sale of Annuities charged on a Fund not exceeding Forty thousand Pounds per Annum; to arise by appropriating several Surplusses; and by granting further Terms in the Duties on Low Wines; and on Hawkers, Pedlars and Petty Chapmen; the Stamp Duties; the One third Subsidy; the Duty on Sweets; and One of the Branches of Excise; and by making other Provision in this Act mentioned.

[So much as relates to the Excise.]

4 Ann. c. 6.

5 & 6 W. & M.
c. 7.

5 Ann. c. 19.

MOST gracious Sovereign, Whereas in and by an act of Parliament made in England in the fourth year of your Majesty's reign, intituled *An act for continuing an additional subsidy of tonnage and poundage; and certain duties upon coals, culm and cinders; and additional duties of excise; and for settling and establishing a fund thereby, and by other ways and means, for payment of annuities, to be sold for raising a further supply to her Majesty for the service of the year one thousand seven hundred and six, and other uses therein mentioned; the additional subsidy of tonnage and poundage, and other duties (commonly called the one third subsidy) payable for and upon wines, goods and merchandizes, which were thereby granted to your Majesty for the term of ninety eight years from the eighth day of March one thousand seven hundred and six; and the duties upon coals, culm and cinders, by the same act granted or continued from the fourteenth day of May one thousand seven hundred and eight, until the thirtieth day of September one thousand seven hundred and ten; and the particular rates and duties of excise thereby granted for the term of ninety five years, from the seventeenth day of May one thousand seven hundred and thirteen; and all the monies to arise by virtue of an act of the fifth year of the reign of their late Majesties King William and Queen Mary of glorious memory, of or for the duties of excise thereby granted, after paying off or reserving sufficient to pay off the lottery annuities therein mentioned; together with other monies mentioned in the said act of the fourth year of your Majesty's reign, are appropriated and made liable to the payment of certain annuities purchased thereupon, not exceeding one hundred eighty four thousand two hundred forty two pounds, and fourteen shillings per annum, for ninety nine years from Lady-day one thousand seven hundred and six, payable at the receipt of the exchequer; which subsidies, rates, duties, and other funds or provisions charged by the said act of the fourth year of your Majesty's reign, with the annuities last mentioned, will by estimation produce annually a considerable sum more than sufficient to discharge all those annuities, and the necessary charges of paying and accounting for the same; and the overplus monies thereof are since enacted to be justly and duly computed at the feast of the annunciation of the blessed Virgin Mary in every year, or within six days after: and whereas by an act of Parliament made in England in the fifth year of your Majesty's reign, intituled *An act for continuing the duties on low wines and spirits of the first extraction; and the duties payable by hawkers, pedlars and petty chapmen; and part of the duties on stamp vellum, parchment and paper; and the late duties on sweets; and the one third subsidy of tonnage and poundage; and for settling and establishing a fund thereby, and by the application of certain overplus monies and otherwise, for payment of annuities to be sold, for raising a further supply to her Majesty for the service of the year one thousand seven hundred and seven, and other uses therein expressed;**

expressed; certain duties upon low wines and spirits of the first extraction, thereby granted and continued from the three and twentieth day of *June* one thousand seven hundred and ten, for the term of ninety six years from thence next ensuing; and certain duties payable by hawkers, pedlars, petty chapmen, and others therein described, and thereby continued for the like term of years; and such of the duties upon stamp vellum, parchment and paper as are therein mentioned, and thereby granted and continued for the term of ninety six years, to commence from the last day of *July* one thousand seven hundred and ten; and the duties upon sweets thereby laid for the term of ninety nine years, commencing from the four and twentieth day of *March* one thousand seven hundred and six; and the additional subsidy of tonnage and poundage, and other duties upon wines, goods and merchandizes, which are commonly called as aforesaid, the one third subsidy, by the same act granted and continued for one whole year, commencing from the expiration of the ninety eight years granted therein by the said former act; and all the overplus monies of the subsidies, rates, duties, and other funds contained in the said act of the fourth year of your Majesty's reign, after paying or reserving sufficient to pay so much as shall be incurred or grown due upon the said annuities by virtue of that act, at or before every feast of the annunciation of the blessed Virgin *Mary* respectively; the necessary charges of paying and accounting for the same annuities purchased thereupon being excepted; are appropriated and made liable to the payment of certain annuities purchased upon the said act of the fifth year of your Majesty's reign, not exceeding in the whole the sum of seventy two thousand one hundred eighty seven pounds, ten shillings *per annum*, for ninety nine years, from the five and twentieth day of *March* one thousand seven hundred and seven, payable at the said receipt of the exchequer; and for the better securing the quarterly payments which should grow due at or before *Michaelmas* one thousand seven hundred and ten, upon the said annuities not exceeding seventy two thousand one hundred eighty seven pounds, ten shillings *per annum*, divers other temporary provisions are made in the said act of the fifth year of your Majesty's reign; and thereby it is also provided, that if at the end of any year of the said term of ninety nine years, for which the said annuities upon the said act of the fifth year of your Majesty's reign were to be purchased (the first computation to be made at *Lady-day* one thousand seven hundred and eight, or within six days after) the monies arising at the exchequer within such year by the said rates, duties, subsidies, overplus monies, and other monies thereby appropriated for payment of the said annuities pursuant to that act, shall exceed all the monies then due for or upon the same annuities, and all arrearages thereof then or at any time or times before that time incurred, so that there shall be an excess or surplus remaining in the exchequer, such excess or surplus shall be disposable from time to time for the public use and service, and not otherwise: and whereas by an act of Parliament made in *England* in the fourth year of the reign of their late Majesties King *William* and Queen *Mary* of glorious memory, intituled *An act for granting to their Majesties cer-* ^{4 W. & M.}
tain rates and duties of excise upon beer ale and other liquors, for securing certain re- ^{c. 3.}
compences and advantages in the said act mentioned, to such persons as shall voluntarily advance the sum of ten hundred thousand pounds towards carrying on the war against France, certain other rates and duties of excise upon beer ale and other liquors therein particularly expressed, were granted to their said late Majesties, their heirs and successors, for the term of ninety nine years from the five and twentieth day of January one thousand six hundred ninety two, and are by that and by several other acts relating thereunto made liable to the payment of several annuities, with benefit of survivorship, and other annuities charged thereupon; which rates and duties of excise last mentioned, do also produce annually a considerable sum more than sufficient to discharge all those annuities so charged thereupon, and the necessary charges of paying and accounting for the same; and the overplus monies thereby arising have been and are to

F f be

640,000*l.* to
be raised.

40,000*l.* per
annum to be
applied to the
payment of
annuities for
99 years,

charged upon
the overplus
monies of
4 Ann. c. 6.
5 Ann. c. 19.

and 4 W. & M.
c. 3.

be computed on the four and twentieth day of *June* yearly, and are comprehended amongst the temporary provisions made in the said act of the fifth year of your Majesty's reign, for better securing the quarterly payments of the said annuities, not exceeding seventy two thousand one hundred eighty seven pounds, ten shillings *per annum*, which should grow due at or before the feast of *Saint Michael* the archangel which shall be in the year of our Lord one thousand seven hundred and ten, from which time the overplus monies of the rates and duties of excise last mentioned do belong to her Majesty for the public use and service: now we your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain* in Parliament assembled, being desirous to raise a sum of money not exceeding six hundred and forty thousand pounds, that is to say, a sum not exceeding five hundred and forty thousand pounds, part of the money necessary to be provided in this session of Parliament for your Majesty's supply; and a sum not exceeding one hundred thousand pounds to be applied in such manner as is herein after mentioned, towards making good the payment of the annuities to be purchased upon this act; do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that from and after the feast of the annunciation of the blessed Virgin *Mary* which shall be in the year of our Lord one thousand seven hundred and eight, for and during the full term of ninety nine years from thence next and immediately ensuing, the full sum of forty thousand pounds of lawful money of *Great Britain* by the year, or so much thereof as shall be sufficient for paying and discharging all the annuities to be purchased upon this present act, shall be set apart and appropriated, and the same is by this act appropriated for the payment and satisfaction of the said annuities to be purchased on this act, in such manner and form as are herein after prescribed in that behalf.

II. And for the better raising, securing and establishing of the said fund, it is hereby enacted by the authority aforesaid, that the said fund or sum not exceeding forty thousand pounds *per annum*, shall be charged upon and payable out of all the overplus or surplus monies of the said rates, duties, subsidies, and other funds settled for payment of the said several annuities purchased upon the said several acts of the fourth and fifth years of her Majesty's reign respectively, which shall from time to time remain after satisfying, or reserving in the exchequer sufficient to satisfy so much as shall be incurred or grown due upon those annuities, and every of them, and which by the said act of the fifth year of her Majesty's reign were left to be disposed from time to time for the public use and service as aforesaid; and shall also be charged upon and payable out of all the overplus monies which shall arise after the thirtieth day of *September* one thousand seven hundred and ten, of or for the said rates and duties of excise granted in the said fourth year of the reign of their said late Majesties King *William* and Queen *Mary*, and which from time to time during the then remainder of the said term of ninety nine years therein granted, shall remain after payment and satisfaction of all the annuities charged thereupon by the said act of the fourth year of their said late Majesties reign, or by any other act or acts of Parliament before this time made for charging any annuities whatsoever, upon the rates and duties of excise last mentioned; and the treasurer of the exchequer, or any three or more of the commissioners of the treasury for the time being, are hereby directed from time to time during the continuance of the said subsidies, rates, duties, and other funds settled by the said several annuity acts of the fourth and fifth years of her Majesty's reign as aforesaid, and every or any of them, to cause all the said overplus monies of the same subsidies, rates, duties, and other funds contained in the said several annuity acts of the said fourth and fifth years of her Majesty's reign, to be justly and duly computed at the feast of the annunciation of the blessed Virgin *Mary* in every year, or within six

days after; and during the continuance of the said rates and duties of excise granted by the said act of the fourth year of the reign of King *William* and Queen *Mary*, to cause all the said overplus monies of the same rates and duties of excise to be justly and duly computed on the four and twentieth day of *June* yearly; and to cause all the overplus monies which shall appear upon such several and respective computations as aforesaid, from time to time, or so much thereof as shall be sufficient, to be set apart, reserved and applied for and towards the making good the said fund or sum not exceeding forty thousand pounds *per annum*, hereby intended and appointed to be settled and established for the payment of all the annuities to be purchased on this act, without diverting or misapplying any of the monies which by the said former acts, or any of them, ought upon every such computation to have been reserved for payment of any the annuities formerly purchased as aforesaid, if this present act had not been made.

III. And for the better securing the quarterly payments which shall grow due on or before *Michaelmas* one thousand seven hundred and ten, upon the annuities to be purchased in pursuance of this act, be it enacted by the authority aforesaid, that the sum of one hundred thousand pounds, part of the contribution monies to be raised by sale of annuities upon this act, or so much thereof as shall be sufficient to make good the said yearly fund, not exceeding forty thousand pounds *per annum* for the first two years and an half of the said term of ninety nine years, shall and may be reserved and applied for and towards the discharging the quarterly payments last mentioned, to grow due at any time or times before the thirtieth day of *September* one thousand seven hundred and ten.

100,000*l.* reserved to make good the quarterly payments till 30 Sept. 1710.

IV. And to the end there may be no failure in the payments of such annuities, or any of them, as shall be purchased upon this act at any time or times until the full expiration of the term of ninety nine years, for which the same are intended to be purchased; we your Majesty's said dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, have cheerfully and unanimously given and granted, and do by this act give and grant to your Majesty the duties upon low wines or spirits of the first extraction, and the duties to be paid by hawkers pedlars and petty chapmen, and the duties upon vellum parchment and paper, and the additional subsidy of tonnage and poundage, and the duty upon sweets, and the particular rates and duties upon excise hereafter in this act expressed, for and during such further term and terms of years respectively as are herein after mentioned; and do most humbly beseech your Majesty to accept thereof, and that it may be enacted; and be it enacted by the authority aforesaid, that all and every such or the like duties for and upon all low wines or spirits of the first extraction, as by the said act of the fifth year of her Majesty's reign were continued or granted for the term of ninety six years above mentioned, shall by virtue of this act be further continued, and be paid and payable unto her Majesty, her heirs and successors, for and upon all low wines and spirits of the first extraction, to be made or drawn by any distiller or other person making or drawing spirits or strong waters for sale or exportation within the kingdom of *Great Britain*, from or after the expiration of the said term of ninety six years, for and during the term of one whole year from thence next and immediately ensuing; and that all and every such and the like duties and sums of money to be paid by every hawker, pedlar, petty chapman, and such other persons as are described in one act of the ninth year of the reign of his said late Majesty King *William*, for licensing hawkers and pedlars, and all the powers for granting such licences, which by the said act of the fifth year of her Majesty's reign are to continue for the like term of ninety six years, from the said twenty fourth day of *June* one thousand seven hundred and ten, shall be further continued and be paid and payable, and be put in execution by virtue of this act within the whole kingdom of *Great Britain*, from and after the expiration of the said term of ninety six years, during the term of one whole year from thence

Duties on low wines, &c. granted by 12 & 13 W. 3. c. 11. and continued by 3 & 4 Ann. c. 4. & 4 Ann. c. 12. & 5 Ann. c. 19.

and on hawkers, pedlars, &c.

and the stamp
duties,

and the one
third subsidy,

further conti-
nued for one
year after their
respective ex-
piration.

Duty on
sweets grant-
ed by
10 & 11 W. 3.
c. 21. § 4.
and continu-
ed by
5 Ann. c. 19.
§ 5.
farther conti-
nued for 2
years.

Excise on
beer, &c.
granted by
4 W. & M.
c. 3.
continued for
15 years.

Former pow-
ers continued.

The overplus
monies, &c.
appropriated
for payment
of the 40,000*l.*
per annum.

thence next and immediately ensuing; and that such of the duties upon vellum parchment and paper, as by the said act of the fifth year of her Majesty's reign were continued for the term of ninety six years from the last day of *July* one thousand seven hundred and ten, shall by virtue of this act be further continued, and be due and payable to her Majesty, her heirs and successors, within and throughout the whole kingdom of *Great Britain*, from and after the expiration of the term of ninety six years last mentioned, for and during the term of one whole year from thence next and immediately ensuing; and that the additional subsidies of tonnage and poundage, and other duties upon wines, goods and merchandises, commonly called the one third subsidy, which by the said act of the fifth year of her Majesty's reign are granted and continued for the term of one whole year from the expiration of a term of ninety eight years, which commenced from the eighth day of *March* one thousand seven hundred and six, shall by virtue of this act be further continued, and be due and payable to her Majesty, her heirs and successors, within and throughout the whole united kingdom of *Great Britain*, from the expiration of the said term of one year so granted and commencing as aforesaid, for and during the further term of one whole year from thence next and immediately ensuing; and that the duty upon sweets made for sale, which by the said act in the fifth year of her Majesty's reign was granted for the term of ninety nine years, commencing from the twenty fourth day of *March* one thousand seven hundred and six, shall by virtue of this act be further continued, and be paid and payable to her Majesty, her heirs and successors, within and throughout the united kingdom of *Great Britain*, from and after the expiration of the term of ninety nine years last mentioned, for and during the further term of two years from thence next and immediately ensuing.

V. And be it further enacted by the authority aforesaid, that the several rates and duties of excise upon beer ale and other liquors, which by the said act of the fourth year of the reign of their said late Majesties King *William* and Queen *Mary* of glorious memory, were granted for the term of ninety nine years from the twenty fifth day of *January* one thousand six hundred ninety two, shall by virtue of this act be further continued, and be paid and payable to her Majesty, her heirs and successors, within and throughout the whole united kingdom of *Great Britain*, from and after the expiration of the term of ninety nine years last mentioned, for and during the further term of fifteen years from thence next and immediately ensuing, for the uses and purposes in this act expressed.

VI. And it is hereby enacted, that the said several duties upon low wines or spirits of the first extraction; and the said duties payable by hawkers, pedlars, petty chapmen, and others described as aforesaid; and the said rates and duties upon vellum parchment and paper; and the said additional subsidy of tonnage and poundage, and other duties upon wines, goods and merchandises, by this act severally granted for a further term of one year as aforesaid; and the said duty upon sweets by this act granted for a further term of two years as aforesaid; and the said rates and duties of excise by this act granted for a further term of fifteen years as aforesaid, for the uses and purposes in this act expressed, be severally and respectively raised and levied by such rules and methods, and under such penalties and forfeitures, and with such distribution of the said penalties and forfeitures, and subject to such power of mitigation, and such respective drawbacks, allowances and repayments, and in such manner and form as the like duties granted or continued by the said act of the fifth year of her Majesty's reign, or any of them respectively, are prescribed, enacted, or appointed to be raised or levied.

VII. And it is hereby enacted and declared, that the said overplus monies of the said rates, duties, subsidies, and other funds settled for payment of the said several annuities purchased upon the said several acts of the fourth and fifth years of her Majesty's reign respectively; and the said overplus monies

of

of the said rates and duties of excise which were granted in the fourth year of their said late Majesties reign as aforesaid; and the said sum not exceeding one hundred thousand pounds directed to be reserved out of the contribution monies as aforesaid; and the several grants made by this act of the said duties upon low wines or spirits of the first extraction; and of the said duties to be paid by hawkers pedlars and petty chapmen; and of the said duties upon vellum parchment and paper; and of the said additional subsidy of tonnage and poundage severally, for the further term of one year as aforesaid; and of the said duties upon sweets for two years as aforesaid; and of the said particular rates and duties of excise for the term of fifteen years as aforesaid; or so much of the said several overplus monies, reserved monies, rates, additional subsidy and other duties, as shall be sufficient for making up the said fund not exceeding forty thousand pounds *per annum*, for answering the full and due payment of all the annuities to be purchased on this act, and all arrearages thereof from time to time incurred, are and shall be by virtue of this act liable and appropriated thereunto, and shall not be diverted or divertible to any other use, intent or purpose whatsoever, under the penalties, forfeitures and disabilities in this act expressed; and all the monies arising by the said overplusses, grants and provisions hereby made, out of which the said fund not exceeding forty thousand pounds *per annum* is to be raised, shall be fairly and duly entred in one or more book or books, to be kept in the offices of the auditor of the receipt and clerk of the pells for that purpose; to which all persons concerned, at all seasonable times, shall have free access without fee or charge.

Anno octavo

A N N Æ Reginæ.

C A P. VII.

An Act for granting to her Majesty new Duties of Excise, and upon several imported Commodities, and for establishing a yearly Fund thereby, and by other Ways and Means, to raise Nine hundred thousand Pounds by Sale of Annuities; and (in Default thereof) by another Lottery; for the Service of the Year One thousand seven hundred and ten.

[So much as relates to the Excise.]

MOST gracious Sovereign, We your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain* in Parliament assembled, being desirous by the most easy and effectual ways and means to raise the necessary supplies for prosecuting the present war in which your Majesty is engaged, and for enabling your Majesty at the end thereof to establish a good and lasting peace, have for that end and purpose given and granted, and do by this act give and grant unto your Majesty the several rates, duties, impositions and sums of money, as well for and upon such exciseable liquors, as for and upon such pepper, raisins, spices and snuff as are herein after mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same; that from and after the feast of the annunciation of the blessed Virgin *Mary* which shall be in the year of our Lord one thousand seven hundred and ten, there shall be within and throughout the whole realm of *Great Britain*, raised, levied, collected and paid unto her Majesty, her heirs and successors, for and during the term and space of thirty two years from thence next and immediately ensuing, and fully to be complete and ended,

New duties of excise for 32 years from 25 March 1710. Made perpetual by the South Sea act 6 Geo. 1. c. 4.

G g

for

for beer, ale, cyder, and other liquors herein after expressed, by way of excise, over and above all duties, charges and impositions by any former act or acts of Parliament set or imposed, the several rates and duties of excise herein after expressed; that is to say,

- Strong beer.** *For every barrel of beer or ale, above six shillings the barrel exclusive of the duties of excise, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale publicly or privately, to be paid by the common brewer or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, three pence.*
- Small beer.** *For every barrel of six shillings beer or ale, or under, brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale publicly or privately, to be paid by the said common brewer or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity, one penny.*
- Cyder and perry.** *For all cyder and perry made and sold by retail, upon every bogshead, to be paid by the retailer thereof, and so proportionably for a greater or lesser measure, five pence.*
- Verjuice.** *For all verjuice made for sale, upon every bogshead, to be paid by the maker thereof, and so proportionably for a greater or lesser quantity five pence.*
- Metheglin or mead.** *For all metheglin or mead made for sale, whether by retail or otherwise, to be paid by the maker thereof, upon every gallon, one penny.*
- Vinegar.** *For and upon every barrel of vinegar, vinegar-beer, or liquors preparing for vinegar, which shall be brewed or made of any English or foreign materials by any person or persons whatsoever for sale, and so in proportion for a greater or lesser quantity, to be paid by the maker thereof, nine pence.*
- Strong waters.** *For every gallon of strong waters or aqua-vitæ made for sale, to be paid by the maker thereof, one penny.*
- Spirits.** *And for every gallon of spirits made in Great Britain, of any kind of wine or cyder imported, two pence.*

**New duties
now collected.**

II. And be it enacted by the authority aforesaid, that the said several rates, duties and impositions upon beer, ale, cyder and other liquors aforesaid, and all arrearages thereof, be raised, levied, collected and paid unto her Majesty, her heirs and successors, during the said space and term of thirty two years, in the same manner and form, and by such rules, ways and means, and under such penalties and forfeitures, and with such power of mitigation and other powers, and with such allowances, as any the duties of excise upon beer ale or other liquors, are by any act or acts of Parliament, or law whatsoever now in force, enacted, appointed or allowed to be raised, levied, collected, managed, recovered and paid; and that so much of the said acts as are now in force for the raising, levying, collecting, paying or answering the said duties of excise, or any of them, formerly granted, shall be continued and revived, and be practised, put in execution and observed, in and for the raising, levying, collecting, managing, adjudging, and answering the said duties of excise by this act granted, for and during the said term of thirty two years, and all arrearages thereof, for the purposes in this act expressed, as fully and effectually as if the same were particularly and at large re-enacted in the body of this present act.

Two-penny ale.

III. And be it further enacted by the authority aforesaid, that for the barrel of two-penny ale mentioned and described in the seventh article of the Treaty of Union*, there shall be only paid and charged, by virtue of this act, such

* Note. By the seventh article of the Treaty of Union in 3 Ann. cap. 8. it is provided that all parts of the united kingdom shall be liable to the same excises upon liquors; excepting only that the 34 gallons English barrel of beer or ale, amounting to twelve gallons Scots present measure, sold in Scotland by the brewer at 9s. and 6d. excluding all duties, and retailed, including duties and the retailers profit, at 2d. the Scot's pint, be not liable on account of the present excise in England to any higher imposition than 2s. And by 12 Geo. 1. c. 4. § 62. in consideration of the annual malt tax, brewers in Scotland may raise the price

such a proportional part of three pence, as two shillings bears to four shillings and nine pence, over and above the other duties wherewith the said barrel of ale is charged in the said article.

IV. And whereas it may be doubted whether such persons as make vinegar, and use the same in the preparing or making of pickles for sale, are vinegar-makers within the meaning of this and the other acts relating to the duties upon vinegar; it is hereby declared, that from and after the commencement of this act, the vinegar so made and used is and shall be liable to the duties by this act and the former acts whereby the duties on vinegar are imposed; and the said persons shall, to all intents and purposes, be deemed and taken to be the makers of vinegar for sale within the meaning of the same acts.

Vinegar for pickles liable to the duties.

V. Provided always, that nothing in this or any other act shall extend or be construed to extend to charge with this or any other duty, such vinegar as shall be made by the manufacturers of white lead only, and used and consumed by themselves in the making and preparing the same, and to no other use whatsoever: nevertheless, such makers of vinegar so used in the preparing of white lead, in case they shall sell or deliver out any vinegar whatsoever by them made to any person or persons, or employ the same for any other use, shall from henceforth be chargeable with all duties payable to her Majesty by vinegar-makers, for all vinegar by them made or to be made.

Vinegar for making white lead not liable.

XXII. And be it enacted and declared by the authority aforesaid, that all the said several duties arising by this act upon exciseable liquors in that part of *Great Britain* called *England, Wales*, and the town of *Berwick upon Tweed*, shall from time to time be under the management and government of the commissioners of excise in *England* for the time being; and the said duties upon exciseable liquors to arise in *Scotland*, shall from time to time be under the management and government of the commissioners of excise in *Scotland* for the time being; and that such of the duties imposed by this act upon imported commodities as shall arise in *England, Wales*, and the town of *Berwick upon Tweed*, shall be under the management and government of the commissioners of the customs in *England* for the time being; and such of the said duties on imported commodities as shall arise in *Scotland*, shall be under the management and government of the commissioners of the customs in *Scotland* for the time being: and that the commissioners of excise in *England*, and the receiver-general of the customs in *England* for the time being, shall pay all the monies that they respectively shall receive of the said duties (the necessary charges of receiving, levying, managing, paying and accounting for the same, excepted) into her Majesty's receipt of exchequer, distinct and apart from all other branches of the public revenue weekly, to wit, on *Wednesday* in every week if it be not an holiday, and if it be, then on the next day after that is not an holiday, for the purposes in this act expressed, and under the penalties, forfeitures, and disabilities herein after mentioned; and that such of the said rates, duties, and sums of money by this act imposed as shall arise in *Scotland* (the necessary charges of receiving, levying, managing, paying and accounting for the same excepted) shall from time to time be transmitted and paid by the commissioners of excise and receiver-general of the customs in *Scotland* for the time being respectively, into the receipt of her Majesty's exchequer in *England*, distinct and apart as aforesaid, for the purposes in this act expressed, and under the penalties, forfeitures and disabilities herein after mentioned.

New duties of excise to be under the management of the commissioners of excise in *England* and *Scotland* respectively.

XXIII. And it is hereby enacted and declared by the authority aforesaid, that all the said several duties by this act granted, as well for and upon such exciseable liquors, as for and upon such pepper, raisins, nutmegs, cinnamon, cloves, mace and snuff to be imported, and the said stocks of pepper as aforesaid, shall be liable to and charged and chargeable with the yearly fund herein

New duties appropriated.

price of the same sort of ale to 10s. 6d. per barrel; and the retailer to two pence and two penny Scots, or one sixth part of a penny sterling, the Scots pint; without being liable to a higher duty in consideration of the excise that took place at the time of the Union.

herein after mentioned, and all the annuities of what kind soever, to be payable out of the same in pursuance of this act, during the whole term of thirty two years herein after expressed in that behalf; and all the same rates and duties (except the necessary charges before mentioned) are and shall be appropriated thereunto in such manner, that all the monies which shall from time to time be or remain due or in arrear for or upon the said annuities, or any of them, or for any arrears thereof (if any such be) shall from time to time, in the first place, be paid and satisfied out of the said several and respective rates and duties by this act granted, or some of them, with preference to any other payments that shall or may hereafter be charged upon the same rates and duties, or any of them, and under such penalties, forfeitures and disabilities as are hereafter in this act contained in that behalf.

The officers
for managing
these duties
liable to
9 & 10 W. 3.
c. 44. § 42, 44,
45.

9 & 10 W. 3.
c. 44.

XXIV. And to the end that all the monies to arise by this act may be duly and certainly raised and brought into the said receipt of exchequer for the purposes aforesaid, it is hereby further enacted by the authority aforesaid, that from time to time, during the continuance of this act, there shall be appointed such and so many commissioners of the customs and excise, and other officers, as shall be proper and necessary for the raising and levying the respective duties and sums of money by this act granted or chargeable, and for keeping and rendring the accounts of the same; and that all receivers-general, collectors and other officers, who are or shall be concerned in the raising, collecting, receiving and paying the said respective duties hereby granted, or any of them, and keeping and rendring the several accounts thereof, shall perform the several duties therein as to them respectively shall appertain, under such and the like penalties forfeitures and disabilities for any offence or neglect therein, or for detaining, diverting or misapplying any part of the said monies as are prescribed and to be inflicted by virtue of an act of Parliament made and passed in the ninth year of the reign of his late Majesty King *William the third*, intituled *An act for raising a sum not exceeding two millions, upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to the duties on salt, and upon stamp vellum parchment and paper thereby granted or referred unto, or for detaining, diverting or misapplying any part of the monies which were granted or appropriated by the act last mentioned.

Anno octavo

A N N Æ Reginae.

C A P. IX.

An Act for laying certain Duties upon Candles; and certain Rates upon Monies to be given with Clerks and Apprentices; towards raising her Majesty's Supply for the Year one thousand seven hundred and ten.

[So much as relates to the Excise upon Candles.]

MA Y it please your most excellent Majesty, We your Majesty's most dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, duly considering your Majesty's great occasions for money to defray the expences of the present war and other necessary services, have for that end and purpose chearfully and unanimously given and granted, and do by this act give and grant to your Majesty, as well the several duties for and upon all candles made in *Great Britain*, or imported into the same, as also the several duties or rates upon monies to be given, or agreed to be given, with such clerks, apprentices or servants as are herein after mentioned, for and during the respective terms herein after expressed; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of thesame, that there shall be raised, levied, collected and paid unto and for the use of her Majesty, her heirs and successors, for and upon all candles which at any time or times within or during the term of five years, to be reckoned from the first day of *May* one thousand seven hundred and ten, shall be imported or brought into the kingdom of *Great Britain* (over and above all customs, subsidies, and other duties already imposed thereupon) the several and respective duties herein after mentioned; that is to say,

Duty on candles for five years from 1 *May* 1710. Made perpetual by 9 Ann. c. 21. §. 7.

Additional duties are laid on candles by 9 Ann. c. 6. §. 11.

For all candles made of wax, or usually called or sold for wax candles (notwithstanding the mixture of any other ingredients therewith) which shall be so imported, the sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Wax candles imported, 4d.

And for all candles made of tallow, and other candles whatsoever (except the wax candles before charged) which shall be so imported, one half penny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Tallow candles imported, 1 half penny.

The said several duties for and upon all imported candles to be paid down in ready money by the importers thereof before the landing of the same respectively. And there shall be raised, levied, collected and paid to and for the use of her Majesty, her heirs and successors, for and upon all candles which at any time or times, within or during the said term of five years, shall be made within the said kingdom of *Great Britain*, the several and respective duties herein after mentioned; that is to say,

For all candles of wax, or usually called or sold for wax candles (notwithstanding any mixture as aforesaid) which shall be so made in Great Britain, the sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Wax candles made here, 4d.

H h

And

Tallow candles, 1 half penny.

And for all candles of tallow, and other candles whatsoever (except the wax candles before charged) which shall be so made in Great Britain, one half penny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

The said several duties for the said candles so to be made in *Great Britain*, to be paid by the makers thereof respectively.

Candles landed before entry, &c. forfeited, &c.

II. And be it enacted by the authority aforesaid, that in case any of the said imported candles shall be landed or put on shore out of any ship or vessel before due entry be made thereof at the custom house in the port or place where the same shall be imported, and before the said duties by this act charged or chargeable thereupon shall be duly paid, or without a warrant for the landing or delivering the same, first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively; that all such imported candles, of what kind soever, as shall be so landed and put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be seized or recovered of the importer or proprietor thereof, *to wit*, one moiety of the same to the use of her Majesty, her heirs and successors, and the other moiety to the use of such person or persons as will seize, inform or sue for the candles so imported and forfeited, or the value thereof, in any of her Majesty's courts of record at *Westminster*, or in her Majesty's court of exchequer in *Scotland*, by action, bill, suit or information, wherein no essoin, protection or wager of law shall be allowed.

Duties how raised.

III. And be it further enacted by the authority aforesaid, that the said duties upon imported candles by this act granted, during the continuance thereof, shall be ascertained, secured, raised, levied, recovered and answered for the uses and purposes in this act expressed, by such rules, ways, means and methods, and under such penalties and forfeitures, and in such manner and form, as the present duties upon candles imported, or any of them, are by any law or statute now in force to be ascertained, secured, raised, levied, recovered or answered, during the continuance thereof respectively.

Candles imported to be under the management of the Commissioners of customs.

IV. And be it enacted and declared by the authority aforesaid, that such of the duties imposed by this act upon imported candles as shall arise in *England*, *Wales*, and the town of *Berwick upon Tweed*, shall be under the management of the commissioners and officers of the customs in *England* for the time being; and such of the duties imposed by this act upon imported candles as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being: and that the respective receivers-general of the customs in *England* and *Scotland* for the time being, shall from time to time pay, or cause to be paid, all the monies that they respectively shall receive of the said duties for imported candles (the necessary charges of raising and accounting for the same excepted) into the receipt of her Majesty's exchequer in *England*, distinctly and apart from all other branches of the public revenues for the purposes in this act expressed, and under the like penalties, forfeitures and disabilities as are to be inflicted by this act for diverting or misapplying any monies by this act appropriated or appointed for repayment of loans, or satisfaction of interest monies, as is herein after mentioned.

Candles made in *Great Britain* under the commissioners of excise.

V. And for the better ascertaining, charging, collecting, levying, raising and securing the several rates and duties by this act set and imposed upon all sorts of candles made in *Great Britain* during the term aforesaid, according to the true meaning of this act, and for preventing of frauds concerning the same; be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted as are chargeable upon candles made in *England*, *Wales*, or the town of *Berwick upon Tweed*, shall be under the management of the commissioners and officers of the excise in *England* for the time being; and such of the duties as are imposed by this act upon candles made in *Scotland*, shall be under the management of the commissioners and

officers

officers of the excise in *Scotland* for the time being: and that all the monies arising by the said duties upon candles made in *Great Britain* (the necessary charges of raising and accounting for the same excepted) shall be paid into the receipt of her Majesty's exchequer in *England*, distinctly and apart from all other branches of the public revenues, for the purposes in this act expressed, and under the like penalties, forfeitures and disabilities as are to be inflicted by this act for diverting or misapplying any monies by this act appropriated or appointed for repayment of loans, or satisfaction of interest monies as is herein after mentioned.

VI. And it is hereby enacted by the authority aforesaid, that all and every person and persons whatsoever who, on or before the first day of *May* in the year of our Lord one thousand seven hundred and ten, shall make any candles for sale, or not for sale, shall on or before the same first day of *May* one thousand seven hundred and ten, give notice in writing at the office of excise next to the place where such candles shall be made, of every melting-house, workhouse, warehouse, storehouse, shop, room, and other place, by him her or them respectively made use of for the making or keeping of such candles, or for the melting or keeping any wax, tallow, or other materials proper to be made into candles; and also of all coppers, furnaces, moulds, or other vessels by them made use of for the melting of wax, tallow, or other materials to be made into candles: and that from and after the said first day of *May* one thousand seven hundred and ten, during the continuance of the said duties upon candles, no maker of candles shall erect, set up, alter, change, enlarge, or make use of any melting-house, workhouse, warehouse, storehouse, shop, room, or other place for the making or keeping of candles, or for the melting or keeping any wax, tallow, or other materials proper to be made into candles, or use any copper, furnace, moulds, or other vessel for the melting of wax, tallow, or other materials, to be made into candles, without first giving notice thereof in writing, or unless notice thereof shall have been before given in writing at the next office of excise: and if any maker of candles shall erect, set up, alter, enlarge, or make use of any melting-house, workhouse, warehouse, storehouse, shop, room, or other place for the making or keeping of candles, or for the melting or keeping any wax, tallow, or other materials proper to be made into candles, or shall use any copper, furnace, moulds, or other vessels for the melting of wax, tallow, or other materials, to be made into candles, without giving such notice thereof as aforesaid contrary to the true meaning of this act; then and in every such case the offender therein, for every such offence, shall forfeit and lose the sum of fifty pounds; the one moiety thereof to the use of her Majesty, her heirs and successors, and the other moiety to such person or persons who will inform or sue for the same.

VII. And it is hereby enacted by the authority aforesaid, that from and after the said first day of *May* one thousand seven hundred and ten, during the continuance of the said duty upon candles hereby granted, all and every person and persons whatsoever who shall make any candles in *London*, *Westminster*, or in any parts within the limits of the weekly bills of mortality, shall monthly and every month, and all and every person or persons whatsoever who shall make any candles in any other part of *Great Britain*, shall once in every six weeks, make a true entry in writing, at the next office of excise, of all the candles by him or them severally made within such month or six weeks respectively: which said entries shall contain the weight, number and size of the candles mentioned therein respectively, and what quantity thereof was made at each course in the several weeks to which such entry shall relate, on pain to forfeit for every neglect of entry the sum of twenty pounds; which entries shall be made upon oath by the makers of such candles, or by their chief workman or servant employed in making the same, according to the best of their knowledge and belief, unless such maker, workman or servant be a known quaker; and the solemn affirmation of such maker, workman or servant to the same effect,

Persons making candles to give notice of their work-houses, &c.

50*l.* penalty for altering, without notice at the next office,

100*l.* penalty on persons not compounders using any melting-house or vessel not entered,

11 G. 1. c. 30. § 23, 25.

Persons in *London*, &c. to enter monthly;

in other parts in six weeks. See 11 G. 1. c. 30. § 29.

Entry on oath, &c.

effect, in case he or she be a known quaker, shall and may be taken instead of such oath: and the said entries, oaths and affirmations, to verify the same, shall for such candles as shall be made within the limits of the weekly bills of mortality, be made with and administered by such officer or officers as shall be appointed by the commissioners of excise in *England*, or the major part of them, for the time being, who shall attend at the general excise office in *London* for that purpose; and for all candles made in all other parts of *Great Britain*, with and by the respective collectors or supervisors of the district or division within which the respective makers of candles shall inhabit; without any fee or charge whatsoever to be demanded or taken for the same.

Entry to be at next market town.

VIII. Provided always, that no maker of candles shall be obliged to go or send further than the market town where his or her candles are made, or the next market town to the place where his or her candles are made, for the making of such entries as aforesaid.

Persons in *London*, &c. to clear in four weeks, in other parts in six weeks after entry.

IX. And be it further enacted by the authority aforesaid, that all and every person and persons whatsoever who shall make any candles in *London*, *Westminster*, or within the limits of the said weekly bills of mortality, shall within four weeks, and all and every person and persons whatsoever who shall make any candles in any other part of *Great Britain*, shall within six weeks, after he she or they shall make, or ought to have made such entry as aforesaid, pay and clear off all the said duties for candles which shall be due from him, her or them respectively; and that all and every such makers of candles who shall refuse or neglect to make such payment as aforesaid, shall forfeit and lose for every such offence double the sum of the said duty whereof the payment shall be so refused or neglected; and that no such maker of candles, after such default in payment made, shall sell, deliver or carry out any candles until he hath paid and cleared off his duty as aforesaid, on pain to forfeit double the value of such candles so delivered or carried out.

Penalty double the sum, &c.

Officers may enter houses and weigh the candles, &c.

See 11 G. 1. c. 30. § 24, 31.

X. And be it further enacted by the authority aforesaid, that all and every the officers for the said duties shall at all times, by day or by night, and if in the night, then in the presence of a constable or other lawful officer of the peace, be permitted, upon his or their request, to enter the house, melting-house, warehouse, or other place whatsoever belonging to or used by any person or persons who, within or during the said term of five years, shall be a maker or makers of any candles whatsoever, and by weighing or tale of the candles or otherwise, as to such officer shall seem most proper and convenient, to take an account of the just quantity of the candles which shall have been made by such maker or makers of candles from time to time; and shall thereof make return or report in writing to the respective commissioners of excise, or such as they shall respectively appoint to receive the same, leaving a true copy (if demanded) of such report in writing under his hand, with or for such maker or makers of candles respectively; and such report or return of the said officer or officers shall be a charge upon such maker or makers of candles respectively: and if the said officer shall refuse or neglect to give or leave a true copy of his report in writing with or for such maker or makers of candles at the time of taking such account, upon demand as aforesaid, every such officer for every such offence shall forfeit and pay the sum of forty shillings to every such maker or makers of candles respectively.

and make return to the commissioners.

A copy to be left.

Officer to be sworn.

XI. Provided always, that every officer who shall be empowered to make such charge as aforesaid, shall in the first place be sworn for the due and faithful execution of his office; and the oath in that behalf shall and may be administered by all or any the commissioners of excise, or by any of her Majesty's justices of the peace; who shall give to such officer a certificate thereof. And all and every such maker and makers of candles respectively, are hereby required to keep sufficient and just scales and weights at the place or places where he she or they do make such candles, and permit and assist the officer to make use thereof for the purposes in this act; under the penalty of

Makers to keep scales, &c. on penalty of 10*l*.

of ten pounds to be forfeited and lost for not keeping such scales and weights, or for not permitting and assisting the officer to use the same as aforesaid.

XII. And the better to prevent any frauds and concealments, whereby her Majesty, her heirs or successors, may be injured or deprived of the duties upon candles granted by this act; it is hereby likewise enacted and declared by the authority aforesaid, that all and every the officers for the said duties upon candles shall also be permitted to take an account by gaging, weighing or otherwise, of the quantities of wax, tallow, and other materials proper to be made into candles, that shall be in the custody or possession of any maker of candles during the continuance of the said duties hereby granted; and in case such officer or officers shall miss any quantity or quantities of such wax, tallow, and other materials aforesaid, which he had taken an account of, at the last time he was at such makers of candles, and shall not upon reasonable demand receive satisfaction what is become of such wax, tallow, and other materials so missing, then and in every such case it shall be lawful for such officer to charge such maker of candles, with such quantity of candles as such wax, tallow and materials so missing, in his judgment, would reasonably have made, not exceeding one hundred and eight pounds of candles for every one hundred and twelve pounds of wax, tallow, and other materials so missing as aforesaid, and so in proportion for a greater or lesser quantity.

Officers to take an account of the quantities of wax, tallow, &c.

and missing it, to charge the maker, &c.

XIII. And be it enacted, that if any maker or makers of candles shall obstruct or hinder any of the said officers in the execution of the powers and authorities given to him or them by this act, for the ascertaining and securing the said duties upon candles, the person or persons offending therein shall, for every such offence, forfeit and lose the sum of twenty pounds.

Obstructing officer forfeits 20 l.

100 l. penalty by 11 G. 1. c. 30. § 24.

XIV. And it is hereby further enacted, that no maker or makers of candles after the said first day of *May* one thousand seven hundred and ten, during the continuance of the said duties on candles, shall (under pain of forfeiting the sum of twenty pounds for every offence) remove, carry or send away, or suffer to be removed, carried or sent away, any candles by him, her or them made, of which no account shall have been first taken by the proper officer for the said duties, from the place where the same candles shall have been made, without giving to the proper officer or officers within the limits of the weekly bills of mortality twenty four hours notice at the least, and to the proper officer or officers in other parts of *Great Britain* two days notice at least of his her or their intention to remove, carry or send away the same, that so the said officer, without his own wilful neglect or default, may have time to take an account thereof.

Maker not to remove candles before account taken on forfeiture of 20 l.

100 l. penalty on mixing or removing, by 11 G. 1. c. 30. § 39.

XV. And for the better ascertaining the said duties upon candles, be it further enacted by the authority aforesaid, that all makers of candles shall from time to time keep all the candles by them to be made, and which shall not have been surveyed and taken an account of by the said officers for the said duties on candles, separate and apart from all other their candles which shall have been surveyed and taken an account of by such officers, for the space of twenty four hours after the making thereof within the limits of the weekly bills of mortality, or for the space of two days after the making the said candles in any other parts of *Great Britain*, unless such candles shall have been sooner surveyed and taken an account of by the said officers respectively; on pain to forfeit for every offence therein the sum of five pounds.

Candles not surveyed to be kept separate, on forfeiture of 5 l.

XVI. And be it further enacted, that if any of the said makers of candles shall fraudulently hide or conceal, or cause to be hid or concealed any candles chargeable by this act, or any the materials for making the same, to the intent to deceive her Majesty of her just duties by this act granted, that then and in every such case the party so offending shall forfeit the sum of twenty pounds for every such offence.

Candles concealed forfeit 20 l.

XVII. And be it further enacted by the authority aforesaid, that all the candles, wax, tallow, and other materials for making candles, which shall be found in any private melting-house, workhouse, warehouse and other place, and

Candles, &c. found in private melting-house, &c. forfeited.

and all private coppers, furnaces and other vessels, for which no entry shall be made, or notice given, as abovesaid, shall be forfeited and lost, and the same, or the value thereof, shall and may be seized and recovered by the said officer or officers for the said duties upon candles to her Majesty's use.

lamps in
houses but
with *British*
oil, on pain of
40s.

XVIII. And it is hereby further enacted by the authority aforesaid, that during the continuance of the duties upon candles hereby granted, no person or persons whatsoever shall use, or cause, procure or suffer to be used in the inside of his, her or their dwelling-house, any lamp or lamps wherein any oil or fat (other than oil made of fish within *Great Britain*) shall be burnt for giving light; under the penalty of forty shillings for every offence therein. And that no persons during such continuance of this act shall expose to sale any candles, unless it be in his, her or their shops or warehouses publicly used for that purpose, or in some public fair or market; under the penalty of five pounds for every offence in so doing; any law, custom or usage to the contrary notwithstanding.

No candles to
be sold but in
shops or mar-
kets, on pain
of 5*l*.

Candles, &c.
liable to all
debts and du-
ties in arrear.

XIX. And it is hereby enacted, that all the candles, and all the materials and utensils for the making of candles, in the custody of any maker or makers of candles, or of any person or persons to the use of or in trust for such maker or makers of candles, shall be liable and subject to, and are hereby made chargeable with, all the debts and duties for candles in arrear and owing by such maker or makers, for any candles made by him, her or them, or in his or their working-house or places aforesaid; and shall also be subject to all penalties and forfeitures incurred by such person or persons so using such workhouse or other place, for any offence against this act relating to the said duties upon candles; and that it shall and may be lawful in all such cases to levy debts and penalties, and use such proceedings as may lawfully be done by this act, in case the debtor or offender were the true and lawful owner of the same.

Commissioners
of excise may
compound
with private
persons at 1*s*.
per head.

XX. And whereas many of her Majesty's subjects do make candles not to sell or make any profit thereof, but to be consumed in their own private houses only; for the better accommodation of such persons it is hereby further provided and enacted by the authority aforesaid, that the said commissioners of excise for the time being respectively, or the major part of them, or such person or persons as they, or the major part of them respectively, shall appoint for that purpose, and in default of such appointment, then the collector or supervisor for the district or division within which such person doth or shall inhabit, shall and may compound and agree with such person or persons for the said duties of such candles that shall grow due or payable from him, her or them by this act, from the commencement thereof until the end of the term hereby granted, at the rate of one shilling *per annum* for every head which at any time or times, during the continuance of such composition, shall be of the family of such person or persons respectively, and to receive such composition money quarterly; and that the houses, out-houses, or other places of such particular persons making such composition and agreement, and paying such composition money quarterly, shall not be liable to the said duty upon candles, or to be surveyed or searched by any gager or officer for the said duties upon candles, for or by reason of his or their making such candles as aforesaid, or to the said penalty for using lamps.

Compounders
selling candles,
&c. forfeit 5*l*.

XXI. Provided, that if any such person after such composition made, shall sell, exchange, barter or deliver out any candles to any other person or persons, or shall permit any other person or persons to make any candles in his, her or their houses or out-houses, or shall have more persons of their families than they shall so compound for, without giving notice of them in writing at the next office of excise at or before the next quarter day, and paying the like composition for them, then every such person shall forfeit the sum of five pounds, and after such offence committed shall lose the benefit of his, her or their composition, and shall be liable to the said duties upon candles, and to the survey and search of such officers, as if no such composition

and liable to
the duty, &c.

tion

tion had been made; and for every pound of candles so fraudulently sold, exchanged, bartered or delivered out, or fraudulently made, every such person shall forfeit the sum of five shillings; any thing in this act to the contrary notwithstanding.

XXII. Provided always, that if any such compounder shall leave off house-keeping before the end of the said term, and give notice thereof in writing at the next office of excise, and shall pay the duty for the quantity of candles made by him or her that shall remain in his or her hands, or in the hands of any other person or persons to his or her use at the time of leaving off such house-keeping, and all arrears of the payments that shall be due on such composition, that then such composition shall cease from the end of the quarter in which he or she shall so leave off house-keeping; any thing herein contained to the contrary notwithstanding.

Compounder leaving off house-keeping, composition to cease. See 9 Ann. c. 6. § 14.

XXIII. And be it further enacted by the authority aforesaid, that for all candles which any wax-chandler, tallow-chandler, or other sellers and dealers in candles in *Great Britain*, or any person or persons in trust for him, her or them, or for his, her or their use, shall be possessed of or interested in upon the said first day of *May* one thousand seven hundred and ten, for sale, there shall be yielded and paid to her Majesty the like respective rates as are by this act to be paid for the like sorts of candles to be made after the said first day of *May*. And that all and every the said wax-chandlers, tallow-chandlers, or other sellers and dealers in candles, and all and every other person and persons who, in trust for them or any of them, or for the use of them or any of them, shall be possessed of or have in his, her or their custody or possession, or in his, her or their melting-house, workhouse, warehouse, storehouse, shop, room or other place or places whatsoever, upon the said first day of *May* one thousand seven hundred and ten, any stock, parcel or quantity of wax candles, tallow candles, or other candles whatsoever for sale, shall, on or before the said first day of *May* one thousand seven hundred and ten, make a true and particular entry thereof at the excise office within the limits of which they shall respectively inhabit; upon pain to forfeit the sum of fifty pounds and the candles for which no such entry shall have been made: and within six days after he, she or they shall have made or ought to have made such entries as aforesaid, shall pay down the duties hereby payable for such candles; or within the said six days shall give security to the proper officers for paying the same duties to her Majesty's use within three months then next ensuing: and in case the said duties for such stock of candles be paid down within the said six days, then there shall be allowed out of the same duty for such prompt payment, an allowance after the rate of ten pounds *per centum per annum* for the said time of three months: and that all and every such chandlers, and other sellers and dealers in candles, who shall refuse or neglect to make such payment, or to give such security for payment of the said duties for his, her or their said stock of candles within the time by this act limited for that purpose, shall forfeit double the sum of the said duty which should have been so paid or secured by him, her or them as aforesaid: and that it shall and may be lawful to and for the proper officers for the said duties respectively, to take a true and particular account of all such stock or quantity of candles as any such chandlers or other sellers and dealers in candles, or any in trust for them, shall on the first day of *May* one thousand seven hundred and ten, have or be possessed of; and for that purpose shall be permitted, in the day-time, to enter into any shop, warehouse, melting-house, or any dwelling-house, outhouse, or other places belonging to such chandlers and other sellers and dealers in candles, and every of them; who are hereby required to permit such officer and officers, upon his or their request, to make such entrance on the said first day of *May* one thousand seven hundred and ten, or afterwards, at any time before the duty last mentioned shall be paid or secured, and to take an account of the quantity of such candles, under the penalty of twenty pounds. And if any person or persons having on the said first day of

Duties on stock in hand 1 *May* 1710.

May

May one thousand seven hundred and ten, in his, her or their custody or possession, any stock or quantity of candles chargeable by this act with the said duty for stock as aforesaid, shall clandestinely remove or carry away, or cause or suffer to be removed or carried away, the same, or any part thereof, before her Majesty's duties thereupon shall be paid or secured as aforesaid, or shall fraudulently conceal or hide any part of his, her, or their said stock of candles, that then and in every such case he, she or they so offending, for every such offence shall forfeit the sum of twenty pounds; and in all and every such case and cases, the stock or quantity of candles which shall be so clandestinely removed or carried away, or fraudulently concealed or hid, shall be forfeited, and shall and may be seized by any the said officers for the said duties on candles; and the person or persons in whose custody such stock of candles shall be found, who shall not before the discovery thereof give notice at the next office for the said duties upon candles, of the stock or quantity of candles so in his, her or their custody, shall also forfeit and lose the sum of five shillings for every pound weight.

Candles for which the duty is paid, may be exported, &c.

XXIV. Provided always, and be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons who shall have actually paid her Majesty's duties by this act payable for any quantity of candles whatsoever, and to and for any other person or persons who shall buy or be lawfully intitled to any such quantity of candles from the said person or persons who actually paid her Majesty's duties for the same, to export such candles for any foreign parts by way of merchandize; giving sufficient security before the shipping thereof for exportation, that the particular quantity of candles which shall be intended to be exported as aforesaid, and every part thereof, shall be shipped and exported, and that the same, or any part thereof, shall not be re-landed or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective port for such exportation, is hereby directed and authorized to take in her Majesty's name, and to her use.

Such candles re-landed for-
feited, &c.

XXV. Provided always, that if after the shipping of any such candles to be exported as aforesaid, and the giving or tendering such security as aforesaid, in order to obtain the allowance or drawback herein after mentioned, the candles so shipped to be exported, or any of them, shall be re-landed in any part of *Great Britain*, that then and in every such case, over and above the penalty of the bond which shall be levied and recovered to her Majesty's use, all the candles which shall be landed, or the value thereof, shall be forfeited.

Exporter of candles, on oath that the duty is paid or secured, and on certificate and debenture, to be re-paid the duty, or security discharged, &c.

XXVI. And it is also hereby enacted, that any person or persons who shall export any candles to any foreign parts, shall or may make proof upon oath, or by such affirmation as aforesaid, that the duty of such candles hath been paid or secured according to this act (which oath or affirmation the collector who received the said duty is hereby required and impowered to administer) and thereupon the said collector for the said duty upon candles, shall give to such person or persons *gratis* a certificate or certificates, expressing the kinds and quantities of such candles, and the duties paid or secured to be paid for the same pursuant to this act; which certificate being produced to the customer or collector of the port where the said candles shall be exported, and oath or affirmation as aforesaid being also made by the exporter before the said customer or collector of the port (who is hereby also authorized and required to administer the same, without fee or charge) that the candles so exported are the same mentioned in the said certificate; then the said customer or collector of the port where such candles shall be exported, shall give to the exporter thereof a debenture expressing the true quantity of the candles so exported; which debenture being produced to the collector appointed to receive the said duties upon candles in such county or place where the said candles were exported, he shall forthwith pay the said duty which shall have been received upon this act to the persons or agents so exporting the same; and if such collector shall not have money in his hands to pay the same, then the

said

said respective commissioners of excise are hereby required to pay the said debenture out of the duties upon candles arising by this act; or if the duty of such candles so exported were only secured, and shall remain unpaid; then the same shall be discharged upon the securities for the same; any thing in this act contained to the contrary notwithstanding.

XXVII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to her Majesty's revenue of excise upon beer ale or other liquors, are provided, settled or established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act) shall be exercised, practised, applied, used and put in execution in and for the managing, raising, levying, collecting, mitigating, recovering and paying the said duties upon candles hereby granted, during the continuance of this act, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things were particularly repeated, and again enacted in the body of this present act.

Powers of 12
Car. 2. c. 24.
and other ex-
cise acts, ap-
plied to this
duty.

XXVIII. And be it further enacted by the authority aforesaid, that all fines, penalties and forfeitures, in relation to the said duties by this act imposed upon candles, shall be sued for, levied and recovered, or mitigated, by such ways, means and methods as any fine, penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information in any of her Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine, penalty and forfeiture shall be to her Majesty, her heirs and successors, and the other moiety to him or them that shall discover, inform or sue for the same.

Fines, &c.
how recover-
ed.

XXIX. And whereas candles are or often may be cracked or spoiled in making, and unfit for sale, it is hereby provided and enacted, that upon shewing the same to the officer appointed for charging the said duties upon candles, such officer shall quite deface such cracked or spoiled candles, and make an allowance of the duty hereby chargeable for the candles so by him utterly defaced; any thing herein contained to the contrary notwithstanding.

Allowance of
the duty for
candles spoil-
ed.

XXX. And whereas standing contracts may have been made before the fourteenth day of *March* one thousand seven hundred and nine, by chandlers or other dealers in candles, for serving public offices, societies, or other persons with candles, to be delivered in point of time, after the said first day of *May* one thousand seven hundred and ten; it is hereby enacted, that the persons serving such candles after the said first day of *May* one thousand seven hundred and ten, in pursuance of such former contracts, shall be allowed to add the duties hereby charged upon such candles to the price thereof, and shall be intitled by virtue of this act to be paid for the same accordingly.

On contracts
for candles be-
fore 14 *March*
1709, the duty
to be added to
the price.

XXXI. Provided always, that this act shall not extend or be construed to extend, to charge the duties herein before mentioned on such small Rush-lights as shall be made by any persons to be used in their own houses only, so as none of them be sold or delivered out, or be made for sale, and so as such small Rush-lights be only once dipped in or once drawn through grease or kitchen-stuff, and not at all through any tallow melted or refined; any thing herein contained to the contrary notwithstanding.

Small rush-
lights once
dipped, not
chargeable.

Anno nono

A N N Æ Reginæ.

C A P. VI.

An act for reviving, continuing and appropriating certain Duties upon several commodities to be exported; and certain Duties upon Coals to be water-born and carried coastwise; and for granting further Duties upon Candles for Thirty two Years, to raise Fifteen hundred thousand Pounds by way of a Lottery for the Service of the Year One thousand seven hundred and eleven; and for suppressing such unlawful Lotteries, and such Insurance Offices, as are therein mentioned.

[So much as relates to the Excise on Candles.]

MA Y it please your most excellent Majesty, We your Majesty's most dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, being desirous by the most speedy, easy and effectual ways and means to raise the necessary supplies for prosecuting the present war (in which your Majesty hath been for several years engaged) against the *French King*, and for enabling your Majesty at the end thereof to establish a good and lasting peace, have for that end and purpose given and granted, and do by this present act give and grant unto your Majesty the several customs, subsidies and other duties, for and upon such several goods, merchandizes and commodities to be exported, or which shall be shipped to be exported from or out of *Great Britain* as are herein after expressed; and such duties upon coals, culm and cinders, which are or shall be waterborn and carried from any port or place of *Great Britain* to any other port or place of the same; and such further duties upon candles made in *Great Britain*, or imported into the same, as are hereafter in this act more particularly mentioned.

Duties on candles for 32 years from 25 March 1711. Made perpetual by 3 Geo. I. c. 7. and part of the general fund.

XI. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid unto and for the use of her Majesty, her heirs and successors, for and upon all candles which at any time or times within or during the term of thirty two years, to be reckoned from the twenty fifth day of *March* in the year of our Lord one thousand seven hundred and eleven, shall be imported or brought into the kingdom of *Great Britain*, or made within the same (over and above all other customs, subsidies, duties of excise, or other duties already imposed thereupon, or to be paid for the same, by or during the continuance of any act or acts of Parliament in that behalf) the further duties herein after mentioned; that is to say,

For all candles made of wax, or usually called or sold for wax candles (notwithstanding the mixture of any other ingredients therewith) which shall be so imported, the sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

And for all candles made of tallow, and other candles whatsoever (except the wax candles before charged) which shall be so imported, one half penny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

The said several duties for and upon all imported candles to be paid down in ready money by the importers thereof before the landing of the same respectively: and there shall be raised, levied, collected and paid to and for the use of her Majesty, her heirs and successors, for and upon all candles which at any time or times within or during the said term of thirty two years last mentioned shall be made within the said kingdom of *Great Britain*, the further duties herein after mentioned; that is to say,

For

For all candles of wax, or usually called or sold for wax candles (notwithstanding any mixture as aforesaid) which shall be so made in Great Britain, the sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity. 4d. per lb. on wax candles.

And for all candles of tallow, and other candles whatsoever (except the wax candles before charged) which shall be so made in Great Britain, one half penny for every pound weight averdupois, and after that rate for a greater or lesser quantity. 1 half penny per lb. on tallow candles.

The said several duties for the said candles so to be made in *Great Britain*, to be paid by the makers thereof respectively.

XII. And it is hereby enacted by the authority aforesaid, that the several and respective duties by this act imposed for and upon all candles imported or made as aforesaid, for and during all the term of years hereby granted of and in the same, and all arrearages thereof, shall and may from time to time be raised, received, levied, recovered and secured by such ways and means, and under such penalties and forfeitures, and with such power of adjudging and mitigating penalties and forfeitures, and with such power of making compositions and other powers, and subject to such allowances, drawbacks, rules and directions, and in such methods, manner and form, as the like duties upon candles granted by an act of the eighth year of her Majesty's reign, whereby certain duties are laid upon candles towards raising her Majesty's supply for the year one thousand seven hundred and ten, are by that act, or by any law or statute thereby referred unto, prescribed, appointed or enacted to be raised, received, levied, secured or recovered during the continuance thereof; and that the act last mentioned, and all the clauses, penalties, forfeitures, powers, authorities, rules, directions, matters and things therein contained, or thereby referred unto, for the raising, receiving, levying, recovering, securing, compounding, paying or accounting for the said duties upon candles thereby granted, during the continuance thereof, or any arrearages of the same, are and shall be by force and virtue of this act continued, practised, and put in execution for raising, receiving, levying, recovering, securing, compounding, paying and accounting for the duties upon candles by this act granted, and making allowances out of the same, during the said term of thirty two years hereby granted, and all arrearages thereof, as fully and effectually to all intents and purposes, as if they were particularly and at large repeated in the body of this present act. Duty on candles to be levied as by 8 Ann. c. 9.

XIII. And it is hereby further enacted by the authority aforesaid, that for all candles which any wax chandler, tallow chandler, or other sellers and dealers in candles in *Great Britain*, or any person or persons in trust for him her or them, or for his her or their use, shall be possessed of or interested in, upon the said five and twentieth day of *March* one thousand seven hundred and eleven, for sale, there shall be yielded and paid to her Majesty (over and above the duties before this time imposed thereupon) the like respective rates as are by this act to be paid for the like sorts of candles to be made after the said five and twentieth day of *March* one thousand seven hundred and eleven; and that all the directions, powers, penalties, forfeitures, rules and clauses whatsoever contained in the said act of the eighth year of her Majesty's reign, relating to the stock of candles which was in the hands of any chandlers or other sellers or dealers in candles, or of others in trust for them or any of them, or to their use, on the first day of *May* one thousand seven hundred and ten, shall by force and virtue of this act be exercised, practised and put in execution in and for ascertaining, securing, charging, levying, recovering and paying the rates by this act imposed upon the stock of candles which shall be in the hands of any such persons as aforesaid, on the said five and twentieth day of *March* one thousand seven hundred and eleven, and for making allowances and drawbacks in respect thereof. Stock in hand 25 March 1711.

XIV. And be it further enacted by the authority aforesaid, that all and every person and persons who by virtue or in pursuance of the act before mentioned

Compounders
to pay as by
8 Ann. c. 9.
and this act,
&c.

mentioned of the eighth year of her Majesty's reign, or of this present act, have made or shall make any composition for the duties on their candles by that act and this present act or either of them granted, shall from time to time during the continuance of the said respective duties, continue such their composition for the duties thereby and by this act granted, and pay their composition-money according to the purport, true intent and meaning of the same acts; or in default thereof shall be, and are hereby charged and made liable to pay unto her Majesty, her heirs and successors, the several and respective duties by the said act of the eighth year of her Majesty's reign, and this present act, charged upon all candles which he she or they, or any person or persons in trust for him her or them, shall be possessed of at the time of the determination of such composition: and that all and every such person and persons who have or hath made, or shall make such composition for their said duties upon candles as aforesaid, and shall make default in continuing the same, shall within ten days after making such default make true and particular entries upon oath, and in case such person be a quaker, then upon his her or their affirmation, of all such candles as they or any of them, or any person or persons in trust for them or any of them, shall be possessed of or have in his or their custody or possession, at the office of excise within the limits of which they shall respectively inhabit; upon pain to forfeit the sum of twenty pounds and the candles of which no such entry shall be made: and within six days after he she or they shall have made or ought to have made their respective entries as aforesaid, shall pay down to the person appointed to receive the same, the duties hereby and by the said act of the eighth year of her Majesty's reign charged upon the same, or in default thereof shall forfeit and lose double the value of the said candles: and that the houses, out-houses, and other places belonging to such compounders who shall make default in continuing such their compositions as aforesaid, shall be and are hereby made liable to the search and view of the officers for the said duties, in the same manner, and under the same penalties and forfeitures as other persons making candles for sale are liable unto.

Small rush-
lights once
dipped not
chargeable.

XV. Provided always, that this act shall not extend or be construed to extend to charge the duties on candles herein before mentioned, on such small rush-lights as shall be made by any persons to be used in their own houses only, so as none of them be sold or delivered out or be made for sale, and so as such small rush-lights be only once dipped in, or once drawn through grease or kitchen-stuff, and not at all through any tallow melted or refined; any thing herein contained to the contrary notwithstanding.

Persons igno-
rantly having
made candles
without no-
tice, indemni-
fied, paying
the duty by
1 May 1711.

XVI. And whereas several people who have made candles for their own private use only, have, through ignorance or inadvertency, contrary to an act made in the eighth year of the reign of her present Majesty, intituled *An act for laying a duty on candles*, neglected giving due notice in writing to the next office of excise, as the said act requires, and as they ought to have done; be it therefore enacted by the authority aforesaid, that all and every such person or persons shall be and are hereby freed and discharged of and from all and every the pains penalties and forfeitures of the said act, not recovered before the six and twentieth day of *February* one thousand seven hundred and ten; provided, that such person or persons having so neglected and offended as aforesaid, do before the first day of *May* one thousand seven hundred and eleven, pay or cause to be paid unto the proper officer, as the said act directs, the duty which by him her or them respectively ought to have been paid by virtue of that act; and in default thereof such person or persons respectively shall lose the benefit of the indemnity granted by this act.

Appropriation
of the several
duties.

XIX. And it is hereby enacted and declared by the authority aforesaid, that the said subsidy of poundage upon several goods and merchandizes to be exported; and the said duty to arise upon the exportation of leather, sheepskins and calve-skins tanned, tawed or dressed; and the said several duties

to arise upon coals to be exported for parts beyond the seas, and the said several duties to arise by coals culm and cinders which shall be water-born, and carried from one part of *Great Britain* to any other part of the same; and the money hereby appointed to be brought into the exchequer of or for the said additional duty of one *per cent.* on goods exported in such ships as aforesaid; and the said duty on white woollen clothes; and the said duties upon candles made in *Great Britain*, or imported into the same; and all other the duties and sums of money by this act granted, shall be liable to and charged and chargeable with the yearly fund herein after mentioned, and to and with all the payments to be made out of the same in pursuance of this act, during the whole term of thirty two years herein after expressed; and all the same subsidies duties and sums of money (except the necessary charges for execution of this act) are and shall be appropriated thereunto, in such manner, that all the monies which shall from time to time be or remain due or in arrear for principal or interest upon this act, shall from time to time be paid and satisfied out of the said several and respective duties by this act granted, or appointed for the payments thereof, without being diverted to any other use, intent or purpose whatsoever, under such penalties forfeitures and disabilities as are hereafter in this act contained in that behalf.

XX. And to the end all the monies arising by the said subsidy of pound-
age upon several goods and merchandizes to be exported; and by the said
duty upon leather and such skins to be exported as aforesaid; and by the
said several duties to arise upon coals to be exported for parts beyond the
seas; and by the said several duties to arise upon coals culm and cinders to
be water-born and carried coastwise as aforesaid; and by the said addi-
tional duty of one *per cent.* on goods exported to the *Mediterranean* sea as
aforesaid; and by the said duty upon white woollen cloths to be exported;
and by the said duties upon candles made in *Great Britain*, or imported into
the same; or by any other the duties by this act granted or appropriated,
and every of them, may be duly and certainly raised and brought into the
said receipt of exchequer for the purposes aforesaid; it is hereby further en-
acted by the authority aforesaid, that from time to time during the continu-
ance of this act, there shall be appointed and kept such and so many com-
missioners of customs and excise, receivers-general, collectors, surveyors, and
other judicial and ministerial officers as shall be proper and necessary for ma-
naging, governing, adjudging, levying, receiving, collecting and paying the
said respective duties by this act granted or appropriated, and for keeping
and rendring the accounts of the same; and that the said receivers-general,
collectors, surveyors, and other officers, who are or shall be concerned in the
raising, collecting, receiving and paying the same respective duties, or any
of them, and keeping and rendring the several accounts thereof, shall per-
form their several duties therein as to them respectively shall appertain, under
such and the like penalties forfeitures and disabilities for any offence or neg-
lect therein, or for detaining diverting or misapplying any part of the said
monies, as are prescribed, and to be inflicted by virtue of an act of Parlia-
ment made and passed in the ninth year of the reign of his late Majesty
King *William* the third, intituled *An act for raising a sum not exceeding two*
millions upon a fund for payment of annuities after the rate of eight pounds per
centum per annum, and for settling the trade to the East Indies, for the like
offence or neglect relating to the duties upon salt, and upon stamp vellum
parchment and paper thereby granted or referred unto, or for detaining di-
verting or misapplying any part of the monies which were granted or appro-
priated by the act last mentioned.

The officers
for managing
these duties
liable to
9 W. 3. c. 44.
§ 42, 44, 45.

9 & 10 W. 3.
c. 44.

Anno nono

A N N Æ Reginæ.

C A P. XI.

An Act for laying certain Duties upon Hides and Skins tanned tarwed or dressed, and upon Vellom and Parchment, for the term of thirty two years, for prosecuting the War, and other her Majesty's most necessary Occasions.

MA Y it please your most excellent Majesty, We your Majesty's most dutiful and loyal subjects the Commons of Great Britain in Parliament assembled, duly considering your Majesty's great occasions for money to carry on the present war in order to the establishing a good and lasting peace, and to defray other necessary expences wherein the common good and welfare of your subjects are concerned, have chearfully and unanimously given and granted, and do by this act give and grant to your Majesty the severall and respective rates and duties for and upon all such skins and hides, and pieces of skins and hides whatsoever, and for and upon such made wares, and for and upon all such vellom and parchment as are herein after more particularly described and mentioned, for and during such term of years, and in such manner and form as are herein after expressed; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that there shall be raised, levied, collected and paid unto and for the use of her Majesty, her heirs and successors, for and upon such skins and hides, and pieces of skins and hides, and for and upon such made wares herein after particularly described and mentioned, as shall at any time or times within or during the term of thirty two years, to be reckoned from the four and twentieth day of June one thousand seven hundred and eleven, be imported or brought into the kingdom of Great Britain (over and above all other customs, subsidies and duties imposed upon or payable for the same) the severall and respective rates and duties herein after expressed; that is to say,

Duty on leather imported for 32 years from 24 June 1711.

Made perpetual and part of the general fund, by

3 Geo. 1. c. 7. Additional duties are laid on leather by 10 Ann. c. 26.

For and upon all deer-skins which shall be imported or brought in as aforesaid, being dressed in oil or allom, or otherwise perfectly dressed, the sum of six pence for every pound averdupois, and after that rate for a greater or lesser quantity.

For and upon all leshee, buffalo, elke, or any other hides dressed in oil, which shall be imported or brought in as aforesaid, the sum of four pence for every pound weight, and after that rate for a greater or lesser quantity.

For and upon all Russia hides which shall be imported or brought in as aforesaid, the sum of two pence for every such pound weight, and after that rate for a greater or lesser quantity.

For and upon all other tanned hides and tanned calf-skins which shall be imported or brought in as aforesaid (not before specially charged) the sum of one penny for every such pound weight, and after that rate for a greater or lesser quantity.

For and upon all hides of horses, mares and geldings which shall be imported or brought in as aforesaid, being dressed in allom and salt or meal, or otherwise tarwed, the sum of one shilling per hide, and after that rate for a greater or lesser number or quantity.

For and upon all hides of steers, cows, or any other hides of what kind soever (those of horses, mares and geldings excepted) which shall be imported or brought

in as aforesaid, being dressed in allom and salt or meal, or otherwise tawed, the sum of two shillings for every hide, and after that rate for a greater or lesser number or quantity.

For and upon all calf-skins and kipps which shall be imported or brought in as aforesaid, being dressed in allom and salt or meal, or otherwise tawed, the sum of one penny half penny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

For and upon all stink calf-skins which shall be imported or brought in as aforesaid, dressed in allom and salt, or otherwise with the hair on, the sum of one penny for every pound weight averdupois; and for all stink calf skins which shall be imported or brought in as aforesaid, dressed in allom and salt, or otherwise without the hair, and for all dogs-skins so dressed which shall be imported or brought in as aforesaid, the sum of one half penny for every such pound weight, and after those rates for any greater or lesser quantity.

For all skins commonly called cordivants, which shall be imported or brought in as aforesaid, the sum of four shillings for every dozen, and after that rate for any greater or lesser number or quantity.

For and upon all other goat-skins (not usually called cordivants) which shall be imported or brought in as aforesaid, being dressed in oil, or with allom, salt, meal, or otherwise dressed, the sum of six pence for every pound weight averdupois, and after that rate for any greater or lesser quantity.

For and upon all kid-skins which shall be imported or brought in as aforesaid, being dressed or undressed, or not perfectly dressed, the sum of one shilling for every dozen, and after that rate for any greater or lesser number or quantity. And if any of the said kid-skins shall be dressed after the importation thereof, it is hereby declared, that no further duties are to be paid for the same by this act upon the dressing or perfecting them, or any of them, in Great Britain.

For and upon all sheep-skins and lamb-skins which shall be imported or brought in as aforesaid, the respective rates following; that is to say, for all imported sheep-skins dressed in oil, one shilling and six pence per dozen; for all imported lambs-skins dressed in oil, one shilling per dozen; and for all imported sheep-skins and lamb-skins tanned, nine pence per dozen; and for and upon all imported sheep-skins and lamb-skins dressed in allom and salt or meal, or otherwise tawed, six pence per dozen; and in proportion to those rates for greater or lesser numbers or quantities of such sheep-skins and lamb-skins respectively.

A drawback of 2-thirds on exportation by 12 Ann. st. 2. c. 9. § 65.

And for and upon all hides and skins, and pieces of hides and skins, which shall be imported or brought in as aforesaid, being tanned tawed or dressed and not herein before particularly charged; and for and upon all wares made into manufactures of leather, or any manufacture whereof the most valuable part shall be leather, a duty after the rate of fifteen pounds for every one hundred pounds, of the true and real value of the hides and skins, and pieces of hides and skins, and of the manufactures last mentioned, and so proportionally for a greater or lesser quantity, to be affirmed upon the oath of the importer thereof.

The said several and respective rates and duties for and upon all such hides and skins, and pieces of hides and skins, and made wares to be imported or brought in as aforesaid, within or during the term before mentioned, to be paid by the importers thereof respectively.

II. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid unto and for the use of her Majesty, her heirs and successors, for and upon such skins and hides, and pieces of skins and hides, herein after more particularly described and mentioned, as shall at any time or times within or during the said term of thirty two years, to be reckoned from the said four and twentieth day of June one thousand seven hundred and eleven, be tanned tawed or dressed within Great Britain, the several and respective rates and duties herein after expressed; that is to say,

Duty on leather tanned, &c. in Great Britain.

Made perpetual, and part of the general fund by

3 Geo. 1. c. 7. Additional duties by

10 Ann. c. 26.

For

Tanned hides
1 d. per lb.

For and upon all hides, of what kind soever, which shall be so tanned in Great Britain, the sum of one penny for every weight averdupois, and after that rate for a greater or lesser quantity.

Calf, kips,
hogs, and
dogs-skins,
1 d. per lb.

For and upon all calf-skins, kips, hogs-skins, and dogs-skins, which shall be so tanned in Great Britain, the like sum of one penny for every such pound weight, and after that rate for a greater or lesser quantity.

Goat-skins
tanned to re-
semble Spanish,
2 d. per lb.

For and upon all goat-skins which shall within or during the said term be tanned with shomack or otherwise in Great Britain, to resemble Spanish leather, the sum of two pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Roans 1 d.
per lb.

For and upon all sheep-skins which within or during the same term shall be tanned for roans (being after the nature of Spanish leather) within Great Britain, a duty after the rate of one penny for every pound weight averdupois.

3 Geo. 1.
c. 4. § 13.

Sheep and
lamb-skins one
half penny
per lb.

And for and upon all sheep-skins and lamb-skins which within and during the same term shall be tanned for glovers, and bazils, within Great Britain, a duty after the rate of one half penny for every such pound weight, and proportionably for greater or lesser quantities of sheep-skins and lamb-skins to be so tanned in Great Britain respectively.

3 Geo. 1. c. 4.
§ 13.

Tanned skins
not before
charged, 15
per cent. on
the value.

And for and upon all other skins, and pieces and parts of skins, which within or during the term last mentioned shall be tanned in Great Britain (not before particularly charged) a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, and proportionably for greater or lesser numbers or quantities. The said several rates and duties for and upon all such hides and skins tanned in Great Britain, to be paid by the tanners thereof respectively.

Tawed horse-
hides 1 s. each.

And for and upon all hides of horses mares and geldings which at any time or times during the said term of thirty two years, shall be dressed in allom and salt or meal, or otherwise tawed in Great Britain, the sum of one shilling for every hide, and after that rate for a greater or lesser quantity or number of such hides.

Hides of steers,
cows, &c. 2 s.
each.

For and upon all hides of steers, cows, or any other hides of what kind soever (those of horses mares and geldings excepted) which shall be so dressed in allom and salt or meal, or otherwise tawed in Great Britain, the sum of two shillings for every such hide, and after that rate for a greater or lesser quantity or number.

Calve-skins
and kips 1 d.
per lb.

For and upon all calve-skins and kips which shall be so dressed in allom and salt or meal, or otherwise tawed in Great Britain, the sum of one penny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Slinks with
the hair on 1 s.
6 d. per dozen.

For and upon all slink calve-skins which shall be so dressed in allom and salt or meal, or otherwise tawed in Great Britain with the hair on, the sum of one shilling and six pence for every dozen, and after that rate for a greater or lesser number or quantity.

Slinks without
hair, and dogs-
skins 6 d. per
dozen.

For and upon all slink calve-skins which shall be so dressed or tawed without hair, and upon all dogs-skins which shall be tawed as aforesaid in Great Britain, the sum of six pence for every dozen, and after that rate for a greater or lesser number or quantity.

Buck and
Doe-skins 3 d.
per lb.

For and upon all buck and doe-skins (except such as paid the full duty on the importation as aforesaid) which shall be dressed in allom and salt or meal, or be otherwise tawed as aforesaid in Great Britain, the sum of three pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Kid-skins 6 d.
per dozen.

For and upon all kid-skins which shall be so dressed or tawed in Great Britain (except such as paid the full duty on the importation as aforesaid) the sum of six pence for every dozen, and after that rate for a greater or lesser number or quantity.

Goat-skins 1 s.
6 d. per dozen.

For and upon all goat-skins which shall be so dressed in allom and salt or meal, or be otherwise tawed in Great Britain, the sum of one shilling and six pence for every dozen, and after that rate for a greater or lesser number or quantity.

Beaver-skins
1 s. per dozen.

For and upon all beaver-skins which shall be so tawed in Great Britain, the sum of one shilling for every dozen, and after that rate for a greater or lesser number or quantity.

For and upon all sheep-skins and lamb-skins to be dressed in allom and salt, or meal, or otherwise tawed in Great Britain, the sum of one half penny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Sheep and
lamb-skins 1
half penny
per lb.

3 Geo. 1. c. 4. § 13.

And for and upon all other skins, and parts and pieces of skins, to be tawed in Great Britain (not before particularly charged) a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, and proportionally for greater or lesser numbers or quantities.

Tawed skins
not before
charged, 15
per cent. on
the value.

Which said several rates and duties for and upon all hides and skins, and pieces of hides and skins, to be dressed in allom and salt or meal, or otherwise tawed in Great Britain, shall be paid by such persons as shall be the tawers or makers thereof into leather respectively.

For and upon all hides and skins which within or during the term aforesaid shall be dressed in oil within Great Britain, the sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Hides and
skins dressed in
oil, 4 d. per lb.

For and upon all deer-skins goat-skins and beaver-skins which shall be so dressed in oil within Great Britain, the like sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Deer, goat,
and beaver-
skins 4 d.
per lb.

For and upon all calve-skins which shall be so dressed in oil within Great Britain, the like sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Calve-skins
4 d. per lb.

For and upon all sheep-skins which shall be so dressed in oil in Great Britain, the like rate of one penny for every such pound weight; and upon all lamb-skins that shall be so dressed in oil in Great Britain, the like rate of one penny for every such pound weight, and proportionally for greater or lesser quantities of such sheep-skins and lamb-skins respectively.

Sheep-skins
and lamb-
skins 1 d.
per lb.

And for and upon all other skins, and parts or pieces of skins, to be so dressed in oil in Great Britain (not before particularly charged) a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, and proportionally for greater or lesser numbers or quantities.

Skins dressed
in oil not be-
fore charged,
15 per cent. on
the value.

The said several duties for and upon all hides and skins, and pieces of hides and skins, to be dressed in oil within Great Britain, to be paid by the oil-leather-dressers respectively.

III. And for better avoiding all doubts and controversies concerning the several kinds of hides and skins, and pieces of hides and skins chargeable by this act, it is hereby declared and enacted by the authority aforesaid, that by tanned hides or skins, or by tanned pieces of hides or skins, are meant only such as are tanned in wooze made of the bark of trees or shomack, or whereof the principal ingredients shall be such bark or shomack; and that by hides and skins dressed in oil, or pieces of hides and skins dressed in oil, are meant such as are made into leather in oil, or with any liquor or materials whereof the chiefest ingredient shall be oil; and that by tawed hides or skins, or by tawed pieces of hides or skins, are meant such as are dressed or made into leather in allom and salt or meal, or other ingredients properly used by the tawers of white leather. And that when her Majesty's full duty by this act shall be paid for any hide or skin, or part of any hide or skin, under any one of the said denominations, *to wit*, as for tanned leather, tawed leather, or dressed leather, the same skin or hide, or piece of any skin or hide, is not to be further charged by this act under any other of the said denominations; any thing in this act contained to the contrary notwithstanding.

What is tan-
ned leather,

Leather dress-
ed in oil,

and tawed lea-
ther.

When the du-
ties are paid
under one de-
nomination,
not to be
charged again.

IV. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid unto and for the use of her Majesty, her heirs and successors, for and upon all vellum and parchment which shall at any time or times within or during the said term of thirty two years, to be reckoned from the said four and twentieth day of June one thousand seven hundred and eleven, be made in Great Britain, or imported into the same, the several and respective rates and duties herein after expressed; that is to say,

Duty on vel-
lum and
parchment
imported or
made in Great
Britain.

L E A T H E R.

For and upon all vellum so imported a duty after the rate of one shilling for every dozen; and for all parchment so imported, a duty after the rate of six pence for every dozen, and proportionally for greater or lesser numbers or quantities, to be paid by the importers thereof respectively.

And for and upon all vellum which shall be made in Great Britain as aforesaid, a duty after the rate of one shilling for every dozen; and for all parchment which shall be made in Great Britain as aforesaid, a duty after the rate of six pence for every dozen, to be paid by the makers thereof respectively.

Duty on skins,
&c. imported,
to be paid by
the importer.

Goods landed
before entry,
&c. forfeited.

After duty
paid, skins
imported to
be marked by
the officer of
the customs.

Duties on im-
ported goods
how levied.

Imported
goods paying
ad valorem,
how ascer-
tained.

V. And be it further enacted by the authority aforesaid, that the several rates and duties by this act set or imposed upon all or any the said hides or skins, or pieces of hides or skins, vellum and parchment, or made wares, by this act chargeable, which shall be imported or brought into *Great Britain* as aforesaid, shall from time to time be satisfied and paid by the importer or importers of the same in ready money, upon his her or their entry or entries made, and before the landing thereof: and that in case any of the same commodities or manufactures shall be landed or put on shore out of any ship or vessel, before due entry be made thereof at the custom house in the port or place where the same shall be imported, and before the said duties by this act charged or chargeable thereupon shall be duly paid, or without a warrant for the landing or delivering the same first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively, that all such imported commodities and manufactures by this act chargeable as aforesaid, as shall be so landed or put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be seized or recovered of the importer or proprietor thereof; *to wit*, one moiety of the same to the use of her Majesty, her heirs and successors, and the other moiety to the use of such person or persons as will seize, inform, or sue for such commodities or manufactures chargeable by this act as shall be so imported and forfeited, or the value thereof, in any of her Majesty's courts of record at *Westminster*, or in her Majesty's court of exchequer in *Scotland*, by action, bill, suit or information, wherein no essoin, protection, or wager of law, or more than one imparlance, shall be granted or allowed.

VI. And it is hereby further enacted by the authority aforesaid, that from and after the duties hereby granted upon such imported hides or skins shall be paid and satisfied, the officer or officers of the customs of the port or place where the same shall be imported, shall cause every such hide or skin to be marked with such distinct mark as this act directs, to be provided and used to denote the payment of the duty of such imported hides or skins as aforesaid.

VII. And be it further enacted by the authority aforesaid, that the said duties on all such commodities and manufactures chargeable by this act, as shall be imported or brought into *Great Britain* during the continuance thereof, shall be ascertained, secured, raised, uplifted, levied, recovered and answered, for the uses and purposes in this act expressed, by such rules, ways, means and methods, and under such penalties and forfeitures, and in such manner and form as her Majesty's duties, called the subsidies upon poundage goods imported, or any of them, are by any law or statute now in force to be ascertained, secured, raised, uplifted, levied, recovered or answered, during the continuance thereof respectively.

VIII. And it is hereby declared and enacted, that the values of such of the said imported commodities and manufactures chargeable by this act, as are to pay duty *ad valorem* upon the importation thereof, shall in all cases be taken to be so much as such imported kinds are really worth to be sold at the port of importation, without any abatement for the duties thereupon charged by this or any former act; and that the respective customer or collector, or other person or persons, officer or officers of the customs for the time being, shall

shall receive and levy the said duty payable *ad valorem*, upon the oath of the merchant or importer accordingly, and such oath shall and may be administered, and all other matters done for ascertaining the said duties so payable *ad valorem*, in the same manner and form as are lawfully used and practised, or ought to be practised for ascertaining any other the duties payable *ad valorem*, upon the importation of leather.

IX. And be it enacted and declared by the authority aforesaid, that such of the duties imposed by this act for or upon the said commodities or manufactures to be imported as aforesaid, as shall arise in *England, Wales*, and the town of *Berwick upon Tweed*, shall be under the management of the commissioners and officers of the customs in *England* for the time being; and such of the duties imposed by this act on the said commodities and manufactures to be imported as aforesaid as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being; and that the respective receivers-general of the customs in *England* and *Scotland* for the time being, shall from time to time pay or cause to be paid all the monies that they respectively shall receive of the said duties on the said commodities and manufactures to be imported as aforesaid (the necessary charges of raising and accounting for the same excepted) into the receipt of her Majesty's exchequer in *England*, distinctly and apart from all other branches of the public revenues, and under the like penalties forfeitures and disabilities as are to be inflicted by this act, for diverting or misapplying any monies by this act required to be paid into the exchequer.

Duties on imported goods to be under the commissioners of the customs.

X. And whereas in the first year of the reign of King *James* the first of happy memory, a good and wholesome statute was made concerning tanners, shoemakers, curriers, and other artificers in leather, wherein ample provision was made for the true and well tanning, currying and working of leather, and for and concerning the buying and selling of leather red and unwrought in open fairs and markets, and for such other matters and things relating to leather, as in the said statute are plainly and largely expressed, the due execution whereof hath been and is of great importance to the public good and service of this realm, and will very much contribute to the ascertaining and collection of several of the duties by this act intended to be granted; be it therefore enacted by the authority aforesaid, that all mayors, bailiffs, or other head officers for the time being in the several cities, boroughs and market-towns of this realm, and the respective lords of liberties, fairs and markets, and the masters and wardens of the several companies in the said act expressed, and all tanners, curriers, shoemakers, and other artificers, and all and every other person and persons whatsoever, who are or ought to be concerned in the execution of the said statute, or to give obedience thereunto, shall (under such pains penalties and forfeitures as are therein severally expressed) duly execute, observe and comply with the same statute, and all the clauses, matters and things therein contained in relation to the tanning, dressing, making, buying, selling, trying, sealing, registering, or other matters concerning leather, other than such as have been altered by any law or statute since that time made, and now in force.

Mayors, &c. and all tanners, &c. to execute and obey,
1 Jac. 1. c. 22.

XI. And for the better preventing the gashing and cutting of any hides in slaying thereof, whereby the same shall be impaired or hurt, it is hereby enacted, that from and after the four and twentieth day of *June* one thousand seven hundred and eleven, if the raw hide of any ox, bull, steer or cow, or the skin of any calf, shall wilfully or negligently be gashed, slaughtered or cut in the slaying thereof; or being gashed, slaughtered or cut as aforesaid, shall be offered to sale by any butcher or other person or persons whatsoever; then and in every such case the butcher or other person who impaired or hurt the said hide by gashing, slaughtering or cutting as aforesaid, or the person offering the same to sell, shall for every such offence forfeit and pay the sum of two shillings and six pence for every such hide, and one shilling for every such calve-skin, *to wit*, one moiety thereof to the poor of the parish where the same

Penalty on gashing hides,

same shall be found or offered to sale, and the other moiety thereof to such persons as will seize, inform, or sue for the same.

Penalty on
shaving hides
before tho-
roughly tan-
ned.

XII. And be it further enacted, that if any tanner or other person or persons, from and after the said four and twentieth day of *June* one thousand seven hundred and eleven, shall shave or cause to be shaved any hide or calve-skin whatsoever, before the same be thoroughly tanned, whereby such hide or skin shall be impaired, and her Majesty's duty thereby diminished, every such hide or skin, or the value thereof, shall be forfeited, one moiety to the Queen, and the other moiety to him or them that will inform or sue for the same.

Her Majesty
or the treasury
to appoint
commissioners
for the duties
on *British* lea-
ther.

XIII. And for the better ascertaining, charging and securing the duties by this act set and imposed upon all hides and skins, and pieces of hides and skins, which within and during the said term of thirty two years shall be tanned, tawed, or dressed within *Great Britain*, according to the true meaning of this act, and for preventing frauds concerning the same; be it further enacted by the authority aforesaid, that it shall and may be lawful to and for her Majesty, her heirs and successors, or to and for the commissioners of the treasury, or any three or more of them now being, or the high treasurer, or any three or more of the commissioners of the treasury for the time being, on her Majesty's behalf, in writing to commissionate and appoint such and so many commissioners or persons as they shall think fit, by one or more commission or commissions, from time to time, to be her Majesty's commissioners for the receipt and management of the said duties by this act set or imposed upon all hides and skins, and pieces of hides and skins, tanned, tawed or dressed, or to be tanned, tawed or dressed in *Great Britain*; which said commissioners, or the major part of them respectively, shall and have hereby power, by commissions under their respective hands and seals, to substitute and appoint under them such receivers-general, collectors, comptrollers, surveyors, and other officers, as shall be requisite and necessary for the purposes aforesaid; and that the said commissioners so to be appointed, and all the officers for the said duties, shall have out of the same such salaries and rewards for their respective services in relation to the said duties, as the said commissioners of the treasury, or any three or more of them now being, or the high treasurer, or any three or more of the commissioners of the treasury for the time being, shall think reasonable to establish or allow in that behalf; and that the said commissioners for the said duties respectively for the time being, shall from time to time cause all the monies to arise by or for the said duties upon hides and skins, and pieces of hides and skins, to be tanned, tawed or dressed in *Great Britain*, and for the said vellum and parchment to be made in *Great Britain* (the necessary charges of managing, collecting and raising the same excepted) to be paid from time to time, as the same shall arise, into the receipt of her Majesty's exchequer in *England*, under the penalties, forfeitures and disabilities herein after expressed.

The money to
be paid into
the exchequer.

Duty paid *ad*
valorem, how
ascertained.

XIV. And it is hereby enacted and declared, that the value of such hides and skins, or pieces of hides and skins, tanned, tawed or dressed in *Great Britain*, as are to pay duty *ad valorem* as aforesaid, shall in all cases be taken to be so much as they respectively shall then be really and *bona fide* worth to be sold for or will yield at the next market, without respect to the duty hereby granted; and that the collector for the time being shall receive the said duties payable *ad valorem* accordingly, upon the oath of the tanner, tawer, dresser or maker respectively, to be administered as is herein after directed.

Tanners, &c.
to give notice
to the officers
of their names
and places of
abode, and of
their tan-
yards, &c. and
pits, &c.

XV. And it is hereby further enacted by the authority aforesaid, that all and every tanner, bazil tanner, currier, tawer, *Spanish* leather-dresser, and all other dressers of hides or skins, or pieces of hides or skins, to be tanned, tawed or dressed in wooze, mill, allom, salt, oil, meal, or other materials whatsoever, and all and every maker of vellum and parchment in *Great Britain*, shall, before the twentieth day of *July* one thousand seven hundred and eleven, give notice in writing to some one or more of the proper officer or officers to be appointed for the next market to the place where any tan-house,

tan-

tan-yard, work-house, mill, or other place, shall be made use of for the tanning, tawing or dressing any such hides or skins, or pieces of hides or skins, or making any such vellom or parchment as aforesaid, of their respective names and places of abode, and of every such tan-house, tan-yard, work-house, mill or other place, for the tanning, tawing and dressing any such hides or skins, or pieces of hides or skins, vellom and parchment as aforesaid; by them respectively used, and of the number and situation of pits and fats in them, or any of them, and the numbers and kinds of the hides and skins, or pieces of hides and skins, then being in the said pits and fats respectively; and that all and every such tanner, tawer, currier, dresser and maker as aforesaid, as often as he she or they shall change their places of tanning, tawing or dressing of such hides or skins, or pieces of hides and skins, or making such vellom or parchment, and all and every person and persons who shall at any time or times hereafter, during the continuance of this act, be the tanner, tawer, currier or dresser of any such hides or skins, or pieces of hides or skins, or be the maker of any such vellom or parchment as aforesaid, shall give or leave the like notice of their respective names and places of abode, and of their tan-houses, yards, work-houses, mills, or other places where they shall tan, taw or dress, or intend to tan, taw or dress any such hides or skins, or pieces thereof, or make any such vellom or parchment as aforesaid, before they or any of them do presume to make use of such tan-house, yard, work-house, mill, or other place, or any pits or fats therein; to the end the said officers may from time to time have due knowledge of all such tan-houses, tan-yards, work-houses, mills, or other places, with the number and situation of fats and pits where such hides or skins, or pieces thereof, shall be tanned, tawed or dressed, and where the said vellom and parchment shall be made, and be the better enabled to take an account of all hides and skins, and pieces of hides and skins, vellom and parchment, chargeable by this act, that so her Majesty may be the better answered the duties for the same: and if any such tanner, tawer, currier, dresser or maker as aforesaid, shall neglect to give or leave such notice as is required by this act as aforesaid, he she or they shall for every such offence forfeit the sum of fifty pounds; one third part thereof to her Majesty, her heirs or successors, and the other two thirds to him or them that shall inform or sue for the same. on forfeiture of 50^l.

XVI. And the better to prevent any frauds or concealments whereby her Majesty, her heirs or successors, may be injured or deprived of her or their dues; be it further enacted, that the several tanners, tawers, dressers and makers aforesaid, during the continuance of this act, shall not make use of any place or places for the drying or keeping the said hides or skins, or any pieces of hides or skins, vellom or parchment, chargeable by this act, other than such place or places whereof he she or they shall first have given notice to the proper officer of the said duties to be the usual place or places for his her or their drying or keeping the same; and that the respective tanners, tawers, dressers and makers aforesaid, shall from time to time give or send notice in writing to the proper officer for the said duties, of the time when such tanner, tawer, maker or dresser, shall take his her or their hides or skins, or pieces of hides or skins, or any of them, or any vellom or parchment, out of the mill, wooze, liquor, oil, or other materials, wherein the same shall be tanned, tawed, steeped or dressed, in order to be dried; which notice shall from time to time be given or sent two days at the least before the taking such hides or skins, or pieces thereof, or the said vellom or parchment out of the said wooze, mill, liquor, oil, or other materials, or before the hanging up or disposing the same to be dried; and that the respective tanners, tawers, dressers and makers aforesaid, shall from time to time, permit and suffer the proper officers of the said duties, and they are hereby impowered, to take an account of the number and quantity of all hides and skins, or pieces thereof, vellom and parchment, which any such tanner, tawer, dresser or maker, by or for himself or themselves, or by or for any other person or persons, Tanners, &c. to give notice of their places for drying or keeping hides, &c.
and when they take them out of the mill, &c.
and to permit officers to take an account.

and within two
days to make
entry on oath.

Goods not to
be removed
before entred
and marked.

Officers may
enter tan-
yard, &c.

Owner refus-
ing entrance,
forfeits 10*l*.

Tanner, &c.
using private
tan-yard, &c.

or not giving
timely notice,

or not making
due entries, or
removing,

or concealing
skins, &c.

forfeits 20*l*.
and fines to
be paid.

persons, shall (at any time or times from and after the said four and twentieth Day of *June* one thousand seven hundred and eleven, during the said term of thirty two years) take out of the wooze, mill, liquor, oil, or other materials, wherein the same shall have been tanned, tawed, steeped, dressed or made, in order to be dried; and shall within two days after the taking out of the said wooze, mill, liquor, or other materials aforesaid, and before the carrying away the same from the usual place or places where such hides or skins, or pieces thereof, or such vellom or parchment, are or shall be usually dried, make true entry with the proper officer or officers, of the number and quality of the hides, skins, and the pieces of hides and skins so taken out to be dried, and shall verify such entry upon oath; which oath any justice of the peace, or the collectors or supervisors that shall be appointed for the said duty in their respective districts, are hereby impowered to administer, to the end the respective duties for the same may be answered as is herein after directed; and that no tanner, tawer, dresser, or maker of such hides or skins, or pieces of hides or skins, or such vellom or parchment, so taken out of the wooze, mill, liquor, or materials aforesaid, after the said four and twentieth day of *June*, at any time or times during the term aforesaid, shall remove, carry, or send away, or suffer to be removed, carried, or sent away the same, or any part thereof, from their respective yards, workhouses, or other places where they shall usually dry such hides or skins, or pieces of hides or skins, or such vellom or parchment, unless the duty payable by this act for such hides and skins, and pieces of hides and skins, and for such vellom and parchment respectively so to be removed, be first charged and entered, and a mark be put thereupon to denote the charge and entry thereof as this act directs.

XVII. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for the officer and officers so to be appointed, at all seasonable times in the day-time, to enter into any tan-yard, work-house, ware-house, mill, or other house or place used by any such tanner, tawer, currier, or dresser of any hides or skins, or pieces of hides or skins, or by any maker of vellom or parchment, chargeable by this act, or where any such shall be lodged, to search and see what quantities of such hides and skins, or pieces of hides and skins, vellom and parchment, are taken out of the wooze, mill, liquors, or other materials as aforesaid, in order to be dried or made fit for sale or use; and if any owner or occupier of any such tan-yard, work-house, or other place as aforesaid, shall at any time or times refuse entrance to the officer or officers as aforesaid, he she or they shall for every such refusal forfeit the sum of ten pounds; one third part thereof to the use of her Majesty, her heirs and successors, and the other two thirds to the use of him or them who will inform or sue for the same: and if any tanner, tawer, currier, or dresser of any hides or skins, or pieces of hides or skins, or any maker of vellom or parchment, chargeable by this act, shall endeavour to defraud her Majesty, her heirs or successors, of any duty by this act payable, by using any private tan-yard, work-house, pit, fat, mill, or place for the tanning, tawing, steeping, dressing, drying or keeping the same, contrary to this act; or by not giving or sending such timely notice of taking his her or their hides or skins, or pieces of hides or skins, out of the wooze, mill, liquor, oil, or other materials, as this act requires; or by not making due entries, and giving an account of the said hides and skins, or pieces thereof as aforesaid; or by removing, sending or carrying away the same, or any part thereof, contrary to this act; or shall fraudulently hide or conceal, or cause to be hid or concealed, any of the said hides or skins, or pieces thereof, vellom or parchment, chargeable by this act, to the intent to deceive her Majesty, her heirs or successors, of her or their just dues for the same; that then and in every such case, for every such offence, the party so offending shall forfeit the sum of twenty pounds; one moiety whereof to the Queen, and the other moiety to him or them who will inform or sue for the same; and moreover, in all such cases

cases all such hides and skins, and pieces of hides and skins, vellom and parchment, which shall be found in any such private tan-yard, work-house, ware-house, mill or place, or for which no such entry shall be made, or that shall be so unlawfully removed, sent or carried away contrary to this act, or shall be fraudulently hid or concealed, or the value thereof, shall be forfeited, *to wit*, one moiety thereof to the use of her Majesty, her heirs and successors, and the other moiety thereof to the person or persons who will seize, inform or sue for the same.

XVIII. And for the better collection, receiving and levying of the said rates and duties upon the said several kinds of hides and skins, and pieces of hides and skins, and upon vellom and parchment, by this act severally charged as aforesaid; be it further enacted by the authority aforesaid, that all and every person and persons whatsoever, who at any time or times within or during the said term of thirty two years, shall tan, taw or dress any hides or skins, or pieces of hides or skins whatsoever, chargeable by this act, shall, at their several yards or places by them respectively used for drying the same, provide and keep, at their own costs and charges, sufficient and just scales and weights for weighing of all such hides and skins, and pieces of hides and skins, which they respectively shall tan, taw or dress, and for which the said duties are to be paid by weight as aforesaid; and that such and so many sworn officers for the said duties, as shall be sufficient and necessary for the weighing the said hides and skins, and pieces thereof, and performing such other matters and things as are to be performed by such officer or officers at every such yard or dressing place, shall be appointed, and give due attendance for that purpose.

Tanners, &c.
to keep scales
and weights.

Sworn officers
to be appointed
for weighing.

XIX. And it is hereby further enacted by the authority aforesaid, that every such tanner, tawer or dresser of any such hides or skins, or pieces of hides or skins, and every maker of vellom or parchment, shall from time to time, before any such hides or skins, pieces of hides or skins, or such vellom or parchment, shall be removed from his her or their yards, workhouses, places of dressing, drying or keeping the same respectively, give notice in writing, by the space of two days, to the proper officer or officers for the said duties, of all hides and skins, pieces of hides and skins, and all such vellom and parchment, as he she or they shall intend to remove, to the intent that the officers for the said duties may ascertain the duties payable for the same; for the giving of which notice he she or they shall not be obliged to go further than the next market town: and every such tanner, tawer or dresser, shall permit all such hides or skins for which the duties are to be charged and paid by weight, to be weighed by the proper officer or officers at the yard or place where the same shall be dried or kept, before the same shall be removed as aforesaid, and shall bring or cause the same to be brought to the scales, and assist in weighing thereof; and shall also permit the officer for the said duties to take an account of the numbers and qualities of all such skins and hides, or pieces of skins and hides, vellom and parchment so intended to be removed, whereof the duty is to be paid by tale; and shall likewise ascertain the value of all such skins and hides, or pieces of skins and hides so intended to be removed, whereof the duty is to be charged and paid *ad valorem*, by the oath of the said respective tanners, tawers, dressers or makers thereof as aforesaid: which oath any justice of the peace, or the said respective officer or officers, are hereby impowered to administer, before any such skins or hides, or pieces of skins or hides, be removed from the places of drying or keeping the same respectively.

Tanners, &c.
to give notice
to the officers
two days be-
fore removal
of hides, &c.

and to assist
the officer in
weighing or
telling, and to
ascertain the
value.

XX. And it is hereby further enacted by the authority aforesaid, that from and after the duties of the said skins and hides, pieces of skins and hides, vellom and parchment, so intended to be removed, shall be ascertained by weight, tale, or *ad valorem* as aforesaid, the proper officer or officers for the said duties shall fairly enter in a book to be kept by him or them for that purpose, the respective weights, tales, and value of all such hides and skins, pieces

Officer to
make a return
in writing.
See 5 Geo. 1.
c. 2. § 10.

and leave a copy thereof with the tanner, &c.

Officer to mark each hide, &c.

Officers to mark the hides, &c. where tanner, &c. desires.

In London, &c. duties to be paid in 14 days, in other places in six weeks.

Payment at the next market town.

Penalty on non-payment, double the sum, &c.

pieces of hides and skins, vellum and parchment, whereof the duties shall have been so ascertained as aforesaid; and shall make thereof a return or report in writing to the respective commissioners, or the collectors or other persons by them appointed to receive the same, leaving a true copy thereof under his hand with the respective tanners, tawers, dressers and makers of such hides and skins, pieces of hides and skins, vellum and parchment. Which return or report of the said officer or officers shall be a charge upon the tanners, tawers, dressers and makers of such hides and skins, pieces of hides and skins, vellum and parchment respectively.

XXI. And it is hereby further enacted by the authority aforesaid, that immediately from and after the duty of the said hides and skins, pieces of hides and skins, vellum and parchment so intended to be removed, shall be ascertained by weight, tale, or *ad valorem* as aforesaid, and an entry made thereof in a book to be kept by the said officer or officers as aforesaid, the said officer or officers who shall so have ascertained the same, shall cause every hide or skin, and every piece of a hide or skin, and all vellum and parchment, whereof the duty shall be so ascertained, to be marked with such mark as this act directs to be provided and used, to denote the charging of such duty as aforesaid.

XXII. Provided always, that in case any such tanner, tawer, dresser or maker of such hides or skins, pieces of hides and skins, vellum or parchment, shall desire the said mark to be made upon any particular part thereof, then the officer or officers so appointed to mark the same, shall mark the same accordingly.

XXIII. And it is hereby further enacted by the authority aforesaid, that the respective tanners, tawers, dressers and makers of such hides and skins, pieces of hides and skins, vellum and parchment, shall pay off and discharge all the duties of the said hides and skins, pieces of hides and skins, vellum and parchment so marked as aforesaid, in manner herein after mentioned; that is to say, such of the said duties as shall arise within the cities of *London* and *Westminster*, and the limits of the weekly bills of mortality, to the receiver of the said duties at the head office of the said commissioners, within fourteen days after the same shall be marked as aforesaid; and such of the said duties as shall arise and be payable in the other parts of *Great Britain*, within six weeks after the same shall be so marked and stamped as aforesaid, to the respective collectors that shall be appointed to receive the same: and the officers to be appointed for collecting and receiving the duties hereby granted, shall, and they are hereby required to give receipts under their hands *gratis*, and without delay, for all the monies they shall from time to time receive by virtue of this act, to or for the use of such person or persons as shall pay the same.

XXIV. Provided always, that no person or persons shall be obliged for the payment of the said duties, to go farther than the next market town to the respective places where the same shall be so marked as aforesaid.

XXV. And be it further enacted by the authority aforesaid, that every such tanner, tawer, dresser or maker of such hides and skins, pieces of hides and skins, vellum and parchment chargeable with the said duties, who shall neglect or refuse to make such payment as aforesaid, shall forfeit and lose for every such offence double the sum of the said duty whereof the payment shall be so refused or neglected: and that no such tanner, tawer, dresser or maker, or other person, after such default made, shall send, deliver, or carry out any hides or skins, pieces of hides or skins, vellum or parchment, until he she or they have or hath paid and cleared off his her or their duty as aforesaid, on pain to forfeit double the value of such hides or skins, pieces of hides or skins, vellum or parchment, so delivered or carried out.

XXVI. And be it further enacted by the authority aforesaid, that if any tanner, tawer, dresser or maker of any hides or skins, or pieces of hides or skins chargeable by this act, shall not at their respective yards or other places for

for drying the same, keep just scales and weights as this act directs, or shall not permit his her or their hides or skins, or pieces of hides or skins, which are to be weighed at such yards or drying places as aforesaid, to be there weighed; or neglect or refuse to bring the same to the scales, or assist at the weighing of the same as this act requires; or if any tanner, tawer or dresser of hides or skins, or pieces of hides or skins, or any maker of vellom or parchment chargeable by this act, shall remove or convey, or cause or procure to be removed or conveyed from his her or their yard or drying place any of the said hides and skins, or pieces of hides and skins, or any such vellom or parchment, before the said duties shall be fully charged by weight or tale, or *ad valorem*, as this act in the respective cases doth require, and before the same hides or skins, or pieces of hides and skins, and such vellom and parchment respectively shall be marked, to denote the charging of the duty as this act directs; or if any buyer or contractor shall take or carry away, or cause or procure to be carried away from any such yard or drying place any of the kinds of hides or skins, or pieces of hides or skins, vellom or parchment, before the same shall be marked as this act directs; that then and in every such case all and every such tanners, tawers, dressers, makers, buyers, contractors, or other persons respectively, shall for every such offence forfeit and lose the sum of fifty pounds, *to wit*, one moiety thereof to the Queen, and the other moiety to him or them that will inform or sue for the same; and moreover, that all the hides and skins, and pieces of hides and skins, vellom and parchment, which shall be sold or removed contrary to this act, shall be forfeited, and shall and may be seized by any of her Majesty's officers for her Majesty's use.

Tanner not keeping just scales, &c.

or removing his hides, &c. before the duty is charged,

or before marking,

and the buyer or contractor,

to forfeit 50*l.* and the hides, &c. so removed.

XXVII. And be it further enacted by the authority aforesaid, that every tanner, tawer and dresser of any hides or skins, or pieces of hides or skins, and every maker of vellom and parchment in *Great Britain*, shall once in every three months at the least, make an account with the proper officer of every division or district respectively, of and for all the hides and skins, and pieces of hides and skins, which such tanner, tawer, dresser or maker respectively, by himself or any other within the time of every such account, shall have taken out of the wooze, mill, liquor or ingredients used for tanning, tawing, steeping dressing or making the same; and of his entries thereof with the officer; and shall at the same time balance the said account by hides or skins, or pieces of hides or skins, vellom or parchment, for which the duty shall then have been charged as aforesaid, and by such hides and skins, and pieces of hides and skins, vellom and parchment, then remaining in his possession unmarked, for which the duty shall not have been charged as aforesaid: which account (if demanded) every such tanner, tawer, dresser or maker shall truly and faithfully make from time to time under the penalty of fifty pounds, *to wit*, one moiety to the Queen, and the other moiety to him or them who shall inform or sue for the same: and that every such officer upon the taking of every such account, shall inform himself concerning the truth or falshood thereof; to the end and purpose that if such tanner, tawer, dresser or maker, shall have unlawfully conveyed any of the said hides or skins, or pieces of hides or skins, vellom or parchment contrary to this act, or shall have defrauded her Majesty, her heirs or successors, of any part of the duties hereby payable for the same, he may be proceeded against in such manner and form, and for such penalties and forfeitures, as are by this act prescribed for such offence.

Tanner, &c. to account with the officer once in 3 months,

on penalty of 50*l.*

XXVIII. Provided always, and be it further enacted and declared by the authority aforesaid, that all and every collar-makers, glovers, bridle-cutters and others who dress any skins or hides, or pieces of skins or hides in oil, allom and salt or meal, or with other ingredients, and who cut and make the same into wares, shall be accounted tawers or dressers within this act, and shall be subject to such rules and directions, and under such penalties and forfeitures for securing the duties of the hides and skins, or pieces of hides and

Collar-makers, &c. who dress skins, accounted tawers.

and skins, which they shall so dress, as are by this act prescribed in that behalf, and shall be charged with the duties for the same (by weight, tale, or *ad valorem*, as this act in the respective cases doth direct) before such hides and skins, or pieces of hides and skins, shall be respectively cut or converted into made wares.

Duty on stock
in hand 24
June 1711.

XXIX. And whereas several tanners, tawers, dressers, curriers, fellers of hides or skins, or pieces of hides or skins, tanned, tawed or dressed, shoe-makers, coach-makers, collar-makers, bridle-cutters, sadlers, trunk-makers, bottle-makers, merchants, and other dealers in hides or skins tanned tawed or dressed, and several makers of vellum and parchment, stationers, book-binders, the commissioners and officers for the duties on stamp vellum, parchment and paper, and other traders or dealers in vellum and parchment respectively, have or may have on the four and twentieth day of *June* one thousand seven hundred and eleven, several stocks or quantities of such hides and skins, and pieces of hides and skins tanned, tawed or dressed, not made into wares, and several stocks and quantities of vellum and parchment, all which are respectively of the produce of *Great Britain*, or imported into the same; be it further enacted by the authority aforesaid, that all and every such tanner, tawer, dresser, currier, feller, shoe-maker, coach-maker, trunk-maker, bottle-maker, merchant, and other dealer in such hides or skins, and all and every such makers of vellum and parchment, commissioners and officers of the stamp duties, stationers, book-binders, and other traders and dealers in vellum and parchment, having on the said four and twentieth day of *June* one thousand seven hundred and eleven, in his her or their custody or possession, or in the custody or possession of any other person or persons for his her or their use, benefit or account, any stock or quantity of such hides or skins, or pieces of hides or skins tanned, tawed or dressed, not made into wares, or any stock or quantity of vellum or parchment within the realm of *Great Britain*, being for sale, shall yield and pay to her Majesty for the same, so much money as one half part of the rates or duties by this act imposed on the like respective commodities to be tanned, tawed, dressed or made in *Great Britain*, or to be imported into the same after the commencement of this act shall amount unto; the said half part for the said stocks to be paid within three months after the said four and twentieth day of *June* one thousand seven hundred and eleven.

XXX. And to the end the said stocks may be known and discovered, and the said rates for the same may be ascertained and answered; be it further enacted by the authority aforesaid, that all and every the said tanners, and others before mentioned, shall deliver or cause to be delivered on or before the twentieth day of *July* one thousand seven hundred and eleven, to the proper officer to be appointed in this behalf, a particular in writing, signed by themselves or their appointments, of their several stocks before mentioned, describing the whole quantities of each kind as follows; that is to say, by the weight and tale of such of the said commodities as are to be charged with the said duty by weight, and by the tale of such of the said commodities as are to be charged with the said duties by tale only, and by the quantities and values of such of the commodities in the said stock as are by this act to pay duty *ad valorem*, and shall verify the said particular upon oath, to the best of his knowledge and judgement; which oath shall and may be administered by any justice of the peace, or by the collector or supervisor for the said duties; and the said officers to be appointed for this purpose, are hereby authorized and empowered to enter into any shops, warehouses, or other places whatsoever where any such stock shall be or remain, there to view the same, and to take an account thereof: and all and every the said person or persons chargeable as aforesaid for their respective stocks, shall be obliged by force and virtue of this act, if thereunto required, to permit and suffer the proper officer to make such entrance and view as aforesaid; and if any such person or persons shall refuse to permit or suffer such officer to enter into their shops, warehouses or other places (if thereunto required) there to view

view the said stock as aforesaid, or any part thereof, then every such person for such refusal shall forfeit the sum of fifty pounds; one moiety thereof to the Queen, and the other moiety to him or them who will inform or sue for the same.

XXXI. And it is hereby enacted, that the collector upon the receipt of any such duties for stock shall give a receipt for the same *gratis*; and in case such duties for stock shall not be paid on or before the four and twentieth day of *September* one thousand seven hundred and eleven, or if before that time the same be not secured to be paid on or before the four and twentieth day of *December* one thousand seven hundred and eleven (which security the proper officers are hereby impowered to take by bond in her Majesty's name, and to her use) then such officer or officers shall and may, by virtue of this act, levy such duties for the said stock that shall not be paid or secured, by distress of the goods and chattles of the person or persons, bodies politic or corporate liable thereunto, and for non-payment may sell such distress within ten days, rendring the overplus (if any be) to the owner, after satisfaction of the duty and charges of the said distress.

XXXII. Provided always, that if any such person or persons chargeable for such stock, shall pay or cause to be paid his or their duties for the same within the space of three months, he she or they shall be allowed for such prompt payment after the rate of ten pounds *per centum per annum* for every sum so advanced.

XXXIII. And be it enacted by the authority aforesaid, that in case any of the said tanners, tawers, dressers, curriers, sellers, shoe-makers, coach-makers, collar-makers, bridle-cutters, merchants, trunk-makers, bottle-makers, and other dealers in hides or skins tanned, tawed or dressed, or any of the said makers of vellom and parchment, commissioners, officers, stationers, book-binders, and other traders or dealers in vellom and parchment, having on the said four and twentieth day of *June* one thousand seven hundred and eleven, in his her or their custody or possession, or in the custody or possession of any other person or persons for his her or their use, benefit or account, any such stock as aforesaid, shall neglect to give a particular of the same in such manner and form as aforesaid, on or before the twentieth day of *July* one thousand seven hundred and eleven, or shall wittingly or willingly omit or leave out of the same, any part of his her or their said stock to the intent to defraud her Majesty, or shall fraudulently remove, carry away, or conceal his her or their said stock, or any part thereof, before her Majesty's duties thereupon shall be paid or secured as aforesaid, that then and in every such case he she or they so offending, for every such offence shall forfeit the sum of fifty pounds, *to wit*, one moiety thereof to the Queen, and the other moiety to him or them who will inform or sue for the same; and in all and every such case and cases the stock or quantity of hides or skins, and pieces of hides and skins, vellom and parchment, for which no such particular shall have been given, or which shall be fraudulently omitted out of the same, or which shall be so concealed or carried away before her Majesty's duties shall be paid or secured, shall be forfeited, and shall and may be seized by any of her Majesty's officers as aforesaid for her Majesty's use.

XXXIV. And it is hereby further enacted by the authority aforesaid, that from and after the duties of the said stock of any hides or skins, or pieces of hides or skins, vellom and parchment, shall be paid or secured as aforesaid, the officer or officers for the said duties shall cause every such hide or skin, and every piece of a hide or skin, and all vellom and parchment, whereof the duty shall be so paid or secured as aforesaid, to be marked with such distinct mark as this act directs to be provided and used to denote the paying or securing such duty as aforesaid.

XXXV. Provided always, and be it further enacted by the authority aforesaid, that no fee or reward shall be had or taken by any of the said officers from any of the said tanners, tawers, curriers dressers, buyers or sellers of hides

No fee for entries, &c.

hides or skins or others, for any entries, accounts, permissions, certificates, marks or receipts before in this act mentioned, or any of them; under the penalty of five pounds, to be forfeited to the party grieved for every such offence.

Two Justices
of the place to
hear com-
plaints.

XXXVI. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any two or more of the justices of the peace for the time being, residing near to the place where any forfeiture upon this act shall be incurred, or any offence against this act shall be committed, in any wise relating to the said hides or skins, or pieces of hides or skins, vellum or parchment, chargeable by this act, or any the duties thereupon, or the powers and authorities hereby granted, or where any offence shall be committed against the said recited act of the first year of the reign of King *James* the first, to hear and determine the same: which said justices of the peace are hereby authorized and required, upon any information exhibited, or complaint made in that behalf, within three months after any seizure made, or such offence committed, to summon the party accused, and also the witnesses on either side, and upon the appearance, or contempt of the party accused in not appearing (upon proof of notice given) to proceed to the examination of the witness or witnesses upon oath (which oath they are hereby impowered to administer) and to give judgement or sentence accordingly; and where the party accused shall be convicted of the offence alledged against him, to award and issue warrants under their hands for the levying any pecuniary penalty or penalties so adjudged on the goods of the offender, and to cause sale to be made thereof in case they shall not be redeemed within six days, rendering the party the overplus, if any: and if either party shall find himself aggrieved, or remain unsatisfied in the judgement of the said justices, then he or they shall or may, by virtue of this act, complain or appeal to the justices of peace at the next general quarter sessions for that county, riding or place, who are hereby impowered to summon and examine witnesses upon oath, and finally to hear and determine the same, and, in case of conviction, to issue warrants for levying the penalties as aforesaid.

Appeal to
quarter ses-
sions final.

Justices may
mitigate pe-
nalties to r-
fourth.

XXXVII. Provided nevertheless, that it shall and may be lawful to and for the said respective justices, where they shall see cause, to mitigate or lessen any such penalties in such manner as they in their discretion shall think fit, the reasonable costs and charges in the officers, as well in making the discovery as in the prosecution of the same, being always allowed over and above such mitigation, and so as such mitigation do not reduce the penalties to less than one fourth part thereof, over and above the said costs and charges; any thing contained in this act to the contrary notwithstanding.

Commissioners
have the same
power as com-
missioners of
excise.

XXXVIII. Provided always, and it is hereby enacted, that such commissioners or persons as shall be appointed in pursuance of this act to be the commissioners for the said duties upon hides and skins tanned, tawed or dressed in *Great Britain*, shall and may have and exercise the same jurisdiction, power and authority, and shall and may adjudge, determine, mitigate and order, in all cases and matters relating to the said duties on hides and skins, and pieces thereof, tanned, tawed or dressed in *Great Britain*, and to the said duties on vellum and parchment made in *Great Britain*, as the commissioners of excise upon beer ale and other liquors may or lawfully can exercise, adjudge, determine, mitigate or order in the like cases and matters relating to the said duties of excise by any law or statute now in force.

See 10 Ann.
c. 26. § 5, 6.

XXXIX. And to the end that all and every person and persons who shall export any hides or calve-skins tanned, tawed or dressed, which shall have been duly marked with such mark or stamp as aforesaid, denoting the charging of the duty payable by this act for the same as aforesaid (any hides or calve-skins, being part of the said stock in hand, always excepted;) and that all and every person and persons who shall export any boots, shoes, gloves, or other manufactures made of any kind of leather chargeable by this act to

pay

pay a duty by weight, may respectively, upon the exportation of such hides or calve-skins, or any such made wares as are last mentioned, receive such respective allowances as are herein after expressed; be it further enacted by the authority aforesaid, that upon the shipping of any such hides or calve-skins (except before excepted) or any of the made wares last mentioned, for exportation into foreign parts, and upon sufficient security to be first given to the customer, or collector of the customs of the port from whence such exportation shall be made (which security they have hereby power to take in the name and to the use of her Majesty, her heirs and successors) that such hides, calves-skins, and such made wares last before mentioned so shipped, or any part thereof, shall not be relanded or brought on shore again in any port or part of *Great Britain*, the said customer or collector shall give to the exporter thereof a certificate or debenture in writing, of the kinds and quantities and weight of the hides, calve-skins, and such made wares so exported, for which security shall have been given as aforesaid.

Drawback of 2-thirds of the duties on exportation of hides or calve-skins, or leather manufactures.

XL. And it is hereby enacted, that upon producing such certificate or debenture for any quantity of such hides or calve-skins so exported, to the collector of the said duties at the port where the said hides or calve-skins shall be exported, in every such case the same collector shall forthwith, out of the monies in his hands for her Majesty's use of the same duties, and in default thereof, then the commissioners for the same duties shall repay, or cause to be repaid to the person or persons who shall produce such certificate or debenture from the said customer or collector of the port aforesaid, two thirds of the duties which were before charged for the said hides or calve-skins so exported or shipped to be exported as aforesaid: such hides and calve-skins as shall have been charged as stock in hand as aforesaid, always excepted.

A drawback of 1d. 2 q. per lb. is allowed on exportation of manufactures of tanned leather by 12 Ann. st. 2. c. 9. § 64.

XLI. And it is hereby further enacted, that upon producing a certificate or debenture of the said customer or collector of such port as aforesaid, of any quantity of such boots, shoes, gloves, or such other manufactures as are before described or mentioned, which shall be so shipped to be exported for foreign parts, to the commissioners who shall be appointed for the management of the said duties upon leather, or to the collector of the same duties at the said port of exportation, in every such case the said commissioners or such collectors shall, out of the monies which shall be in his or their hands of the said duties by this act granted, pay to the person or persons who shall bring such certificate or debenture of the said customer or collector of the port, an allowance after the rate of two thirds of the duty which by this act was chargeable by weight upon the leather of which such boots, shoes, gloves, or other manufactures shall have been made, although the mark or stamp to denote the charging or payment of the duty cannot or do not appear upon such made wares respectively; any thing herein contained to the contrary notwithstanding.

Drawback to be paid though the mark denoting the duty, do not appear on made wares.

XLII. And it is hereby further enacted, that if any hides, calve-skins, boots, shoes, gloves, or other manufactures of leather, shipped to be exported as aforesaid, shall be relanded or put on shore again within *Great Britain*, the same, and treble the value thereof, shall be forfeited; *to wit*, one moiety thereof to the Queen's Majesty, and the other moiety to such person or persons who shall seize, inform, or sue for the same.

Such goods relanded forfeited, and treble value.

XLIII. Provided always, that no wares made of hides or skins shall be entitled by this act to any drawback as made wares, in respect only of their being curried or dressed by the currier; any thing in this or any former act contained to the contrary notwithstanding.

Goods curried only, not entitled to a drawback.

XLIV. And be it further enacted by the authority aforesaid, that the respective commissioners of her Majesty's customs in *Great Britain*, shall on or before the four and twentieth day of *June* one thousand seven hundred and eleven, provide such and so many marks or stamps of the same kind with which all the hides and skins, and pieces of hides and skins imported as

Commissioners of customs to provide stamps for hides, &c. imported.

Commissioners
of this duty to
provide stamps
for hides, &c.
tanned, &c. in
Great Britain.
5 Geo. 1. c. 2.
§ 9, 10.

Officers not to
damage the
hides, &c. in
marking.

Forging
stamps, &c.
felony.

Commissioners
and subordi-
nate officers to
be sworn.

Pates and tails
to pay 15l. per
cent. *ad valorem*,
and not
to be marked.

aforesaid, during the continuance of this act, shall be marked or stampd upon payment of the duties thereof as aforesaid; and shall cause the said marks or stamps to be distributed amongst the respective officers of the customs for that purpose. And that the respective commissioners to be appointed for managing the said duties upon hides and skins tanned, tawed or dressed in *Great Britain*, and the said duties upon vellom and parchment made in *Great Britain*, shall on or before the said four and twentieth day of *June* one thousand seven hundred and eleven, provide such and so many marks or stamps of one and the same kind (but differing from the marks or stamps last before mentioned) with which all the hides and skins, and pieces of hides and skins tanned tawed or dressed in *Great Britain*, and all the vellom and parchment made in *Great Britain*, during the continuance of this act, upon the charging of the said respective duties for the same, shall be stamped and marked; and also so many stamps and marks of one other kind, with which all the stock of hides and skins, and pieces of hides and skins, and all vellom and parchment in *Great Britain*, on the said four and twentieth day of *June*, upon payment or securing the said duties as aforesaid, shall be stamped and marked: and shall cause the said respective marks or stamps to be distributed to the respective officers for the several purposes before mentioned. Which officers are hereby enjoined and required in using the same to do no hurt or damage, or the least damage that may be to the hide or skin, or the piece of an hide or skin, or to the vellom or parchment to be so marked. And the said respective commissioners in providing the said respective marks or stamps, shall take care that they be so contrived that the impression thereof may be durable, and so as the same may be least liable to be forged or counterfeited: and that the said marks and stamps, or any of them, shall or may be altered or renewed from time to time as her Majesty, her heirs or successors, shall think fit. And if any person or persons whatsoever shall at any time or times hereafter counterfeit or forge any stamp or mark to resemble any stamp or mark which shall be provided or made in pursuance of this act, or shall counterfeit or resemble the impression of the same upon any hide or skin, or piece of any hide or skin, or any vellom or parchment, thereby to defraud her Majesty, her heirs and successors, of any of the said duties hereby granted, or shall utter, vend or sell any hide or skin, or piece of any hide or skin, vellom or parchment, with such counterfeit mark or impression thereupon, knowing such mark or impression to be counterfeited, then every such person so offending, being thereof convicted in due form of law, shall be adjudged a felon, and shall suffer death as in cases of felony, without benefit of clergy.

XLV. And it is hereby provided and enacted by authority aforesaid, that every person who shall be appointed a commissioner for the duties last mentioned, and every subordinate officer under the said commissioners, who shall receive any salary or allowance in respect of his office, shall, before his acting in his respective trust, take an oath for his due and faithful execution of the same according to this act; which oath shall and may be administered to any such commissioner by any other person who shall be appointed a commissioner as aforesaid, and to the said officers respectively by any one of the said commissioners, or by one justice of the peace, who shall give to the officer a certificate thereof *gratis*.

XLVI. Provided also, and it is hereby enacted and declared by authority aforesaid, that such small pieces as have been commonly called pates and tails, and are tanned after they are cut off from the hides, shall not be charged with the said duty to be paid by weight, but shall be chargeable with the said duty of fifteen pounds *per centum ad valorem*, to be paid before they be removed from the place of drying or keeping the same; and that the collector upon receiving the said duty *ad valorem* for such pates and tails, shall give an acquittance, expressing the number thereof, without marking them, or any of them; any thing herein contained to the contrary notwithstanding.

XLVII. Pro-

XLVII. Provided always, and it is hereby declared and enacted by the authority aforesaid, that no bill, plaint or information shall be brought or sued forth in any of her Majesty's courts of record at *Westminster* for any offence against this statute, touching or concerning the duties hereby granted for or upon any hides or skins, or pieces of hides or skins, vellum or parchment tanned, ~~tawed~~, dressed or made in *Great Britain*, in cases where such offences are by this act cognizable by justices of the peace; nor shall any *certiorari* be brought or allowed to remove any the proceedings of the justices of the peace relating to the same offences, or any forfeitures or penalties for the same, but that the determination of the justices of the peace in the county where such offence or offences shall be committed, shall, in manner and form aforesaid be final to all intents and purposes whatsoever; any thing herein contained to the contrary thereof notwithstanding.

No information at *Westminster* in cases cognizable by justices, &c.

XLVIII. And to the end all the rates and duties by this act granted for and upon such hides and skins, and pieces of hides and skins, made wares, vellum and parchment, as are above mentioned, may be duly and certainly raised, and the same (except the necessary charges of raising and managing the said duties and otherwise in execution of this act) may be justly and duly brought into the said receipt of exchequer, according to the true meaning hereof; it is hereby further enacted by the authority aforesaid, that from time to time, during the continuance of this act, there shall be appointed such and so many commissioners and officers as shall be proper and necessary for managing, raising, collecting and paying the said rates and duties upon hides and skins, and pieces of hides and skins, vellum and parchment chargeable by this act, and for keeping and rendering the accounts of the same; and that the respective commissioners and officers concerned therein shall perform their several duties in relation to the premises as to them respectively shall appertain, under such and the like penalties forfeitures and disabilities for any offence or neglect therein, or for detaining diverting or misapplying any part of the monies arising by the said rates and duties as are prescribed and to be inflicted, by virtue of an act of Parliament made and passed in the ninth year of the reign of his late Majesty King *William* the third, intituled, *An act for raising a sum not exceeding two millions upon a fund for payment of annuities, after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to the duties thereby granted or referred unto, or for detaining diverting or misapplying any part of the monies which were granted or appropriated by the act last mentioned.

Commissioners and officers liable to the Act 9 W. 3. c. 44.

XLIX. And be it further enacted by the authority aforesaid, that no commissioner, officer, or other person concerned or employed in the charging, collecting, receiving or managing any of the duties granted by this act, shall by word message or writing, or in any other manner, endeavour to persuade any elector to give, or dissuade any elector from giving, his vote for his choice of any person to be a knight of the shire, commissioner, citizen, burgess or baron for any county, city, borough or cinque port: and every officer or other person offending therein shall forfeit the sum of one hundred pounds; one moiety thereof to the informer, the other moiety thereof to the use of the poor of the parish or place where such offence shall be committed, to be recovered by any person that shall sue for the same, by action of debt, bill, plaint or information, in any of her Majesty's courts of record at *Westminster*, or in the court of exchequer in that part of *Great Britain* called *Scotland*, in which no effoin, protection, privilege or wager of law, or more than one imparlance shall be allowed; and every person convicted on any such suit shall thereby become disabled and incapable of ever bearing or executing any office or place of trust whatsoever under her Majesty, her heirs or successors.

Commissioners, officers, &c. not to intermeddle with elections.

Anno nono

A N N Æ Reginae.

C A P. XII.

*An Act for laying a Duty upon Hops.**[So much as relates to the said Duty.]*

From 1 June
1711, for four
years, hops
imported to
pay 3d. per lb.
Made perpe-
tual by
1 Geo. 1. c. 12.
and part of the
aggregate fund.

British hops
1d. per lb.

Imported hops
landed before
entry, &c. for-
feited.

MOST gracious Sovereign, we your Majesty's most dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, for the better enabling your Majesty to support the public credit, and for other your Majesty's most necessary occasions, have cheerfully and unanimously given and granted, and do by this act give and grant to your Majesty such several and respective duties for and upon all hops to be imported into *Great Britain*, and for and upon all hops growing or to grow within the same as are herein after mentioned, for and during the term herein after expressed; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that there shall be raised, levied, collected and paid unto and for the use of her Majesty, her heirs and successors, for and upon all hops which at any time or times within or during the term of four years, to be reckoned from the first day of *June* one thousand seven hundred and eleven, shall be imported or brought into the kingdom of *Great Britain*, over and above all other customs, subsidies and duties imposed upon or payable for the same, the sum of three pence for every pound weight *averduois*, and after that rate for a greater or lesser quantity; the said duty for and upon all imported hops, to be paid down in ready money by the importers thereof before the landing of the same respectively; and for and upon all hops growing or to grow in *Great Britain*, which at any time or times within or during the said term of four years shall be cured and made fit for use, the sum of one penny for every pound weight *averduois*, and after that rate for a greater or lesser quantity; the said duty for and upon the said hops of the growth of *Great Britain*, to be paid by the respective owners or possessors thereof from time to time, within six months after such hops respectively shall be cured, and shall or ought to be put into bags, as is herein after mentioned and required.

II. And be it enacted by the authority aforesaid, that in case any of the said imported hops shall be landed or put on shore out of any ship or vessel, before due entry be made thereof at the custom house in the port or place where the same shall be imported, and before the said duties by this act charged or chargeable thereupon shall be duly paid, or without a warrant for the landing or delivering the same, first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively, that all such imported hops of what kind soever as shall be so landed and put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be seized or recovered of the importer or proprietor thereof, *to wit*, one moiety of the same to the use of her Majesty, her heirs and successors, and the other moiety to the use of such person or persons as will seize, inform or sue for the hops so imported and forfeited, or the value thereof, in any of her Majesty's courts of record at *Westminster*, or in her Majesty's court of exchequer in *Scotland*,
by

by action, bill, suit or information, wherein no essoin, protection or wager of law shall be allowed.

III. And be it further enacted by the authority aforesaid, that the said duties upon imported hops by this act granted, during the continuance thereof, shall be ascertained, secured, raised, uplifted, levied, recovered and answered, for the uses and purposes in this act expressed, by such rules, ways, means and methods, and under such penalties and forfeitures, and in such manner and form, as the present duties upon hops imported, or any of them, are by any law or statute now in force to be ascertained, secured, raised, uplifted, levied recovered or answered, during the continuance thereof respectively.

How these duties shall be levied.

IV. And be it enacted and declared by the authority aforesaid, that such of the duties imposed by this act upon imported hops as shall arise in *England*, *Wales*, and the town of *Berwick* upon *Tweed*, shall be under the management of the commissioners and officers of the customs in *England* for the time being; and such of the duties imposed by this act upon imported hops as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being: and that the respective receivers-general of the customs in *England* and *Scotland* for the time being, shall from time to time pay or cause to be paid all the monies that they respectively shall receive of the said duties for imported hops (the necessary charges of raising and accounting for the same excepted) into the receipt of her Majesty's exchequer in *England*, distinctly and apart from all other branches of the public revenues for the purposes in this act expressed, and under the like penalties forfeitures and disabilities as are to be inflicted by this act, for diverting or misapplying any monies by this act appropriated or appointed for the purposes herein after mentioned.

Hops imported to be under the management of the commissioners of customs:

V. And for the better ascertaining, charging, collecting, levying, raising, uplifting and securing the several rates and duties by this act set and imposed upon all sorts of hops of the growth of *Great Britain* which shall be cured, and which shall or ought to be bagged within or during the term aforesaid, according to the true meaning of this act, and for preventing of frauds concerning the same; be it further enacted by the authority aforesaid, that such of the same rates and duties by this act granted as are or shall be chargeable upon such hops of the growth of *England*, *Wales*, or the town of *Berwick* upon *Tweed*, shall be under the management of the commissioners and officers of excise in *England* for the time being; and such of the duties as are imposed by this act on hops of the growth of *Scotland*, shall be under the management of the commissioners and officers of excise in *Scotland* for the time being: and that all the monies arising by the said duties on hops of the growth of *Great Britain* (the necessary charges of raising and accounting for the same excepted) shall be paid into the receipt of her Majesty's exchequer in *England*, distinctly and apart from all other branches of the public revenues for the purposes in this act expressed, and under the like penalties forfeitures and disabilities as are to be inflicted by this act, for diverting or misapplying any the monies by this act appropriated or appointed as is herein after mentioned.

British hops to be under the commissioners of excise.

VI. And it is hereby enacted by the authority aforesaid, that all and every person and persons whatsoever, who, on or before the first day of *August* in the year of our Lord one thousand seven hundred and eleven, shall have any hops planted or growing within or upon any ground whatsoever in *Great Britain* for sale or not for sale, shall, on or before the same first day of *August* one thousand seven hundred and eleven, give or send notice in writing under his her or their hands at the office of excise next to the place, or to the officer for the said duties of the district where such hops are or shall be planted or growing, of all the hop grounds then in his her or their possession, and of the name or names of the parish, township or place, parishes, townships or places wherein the same do lie, and the name or names of the owners, tenants or occupiers thereof respectively; and that from and after the

Planters to give notice to the proper officer by 1 August 1711, of their hop grounds, &c.

and afterwards
yearly,

on forfeiture
of 40s. an
acre.

Notice to be
given at the
next market-
town, and of-
ficer to enter it
in five days on
penalty of
40s.

No oust, store-
house, &c. to
be used with-
out notice, on
penalty of
50l.

Hops in six
weeks after
gathering to
be brought to
such ousts, &c.
on pain of 5s.
per lb.

Notice to be
given of bag-
ging of hops,
&c. on penalty
of 50l.

See 6 Geo. 1.
c. 21. § 25, 27,
28.

Officer to at-
tend the bag-
ging and
weighing,

the said first day of *August* one thousand seven hundred and eleven, during the continuance of the said duties upon hops, all and every person and persons whatsoever who shall plant or cause to be planted, or shall have growing any hops upon any ground whatsoever in *Great Britain* for sale or not for sale, shall yearly, on or before the first day of *August* in every year, give or send like notice of all the hop grounds wherein any hops shall be growing in every such year; and if any person or persons who shall plant, or cause to be planted or grow, any hops within or upon any ground whatsoever in *Great Britain*, shall neglect to give or send such notice in writing of his her or their hop grounds as aforesaid, within such time as is before mentioned, contrary to the true meaning of this act, then, and in every such case the offender therein, for every such offence, shall forfeit and lose the sum of forty shillings for every acre, by estimation, of such ground, and after that rate for a greater or lesser quantity.

VII. Provided always, that the person or persons who are to give such notice as aforesaid, shall not be obliged for the doing thereof, to go or send farther than the next market town to the place where the said hops shall be planted or growing. And the officer who shall receive the said notice shall, within five days after such notice shall be given or sent to him, from time to time enter the same in a book to be kept at the said next office for that purpose; upon pain of forfeiting for every neglect therein the sum of forty shillings to the party whose notice shall not be so entred.

VIII. And be it further enacted by the authority aforesaid, that no person or persons whatsoever shall, at any time or times, from and after the first day of *August* one thousand seven hundred and eleven, during the continuance of the said duties upon hops, make use of any oust, store-house or other place, or of any kiln for curing or keeping of hops, chargeable with any the duties aforesaid, unless notice of such, oust, store-house, place or kiln, shall have been before given or sent in writing as aforesaid; upon pain of forfeiting the sum of fifty pounds for every offence.

IX. And it is hereby further enacted by the authority aforesaid, that all such hops as in any year, during the continuance of this act, shall grow in *Great Britain* as aforesaid, shall, by the respective owners or planters thereof, within six weeks after the gathering or picking of the same, be brought to be cured and bagged at such ousts or other places to be notified as aforesaid, and none other; upon pain of forfeiting the sum of five shillings for every pound weight of the said hops which shall not be so brought, cured and bagged as aforesaid.

X. And be it further enacted by the authority aforesaid, that the respective planters or owners of the said hops to grow in *Great Britain*, or their agents, before the bagging of the same, shall give or send notice in writing under his or their hands to the next office of excise, or to the proper officer for the said duty, of the precise day or time on which he/she or they shall bag his her or their hops; which notice as to such hops as shall be bagged within the first week after the planter or owner first begins to bag his hops, shall be given or left at least four and twenty hours before every days bagging of the same; and as to the remainder of his hops for that year shall be given or left at least eight and forty hours before every days bagging of the said remainder; to the end some one or more of her Majesty's sworn officers of excise may (without his or their own wilful neglect or default) be present at the bagging, weighing and marking of the same as are herein after prescribed; under pain of forfeiting the sum of fifty pounds for every neglect or default of any such planter or owner in not giving or sending such notice as aforesaid.

XI. And be it further enacted by the authority aforesaid, that the proper officer of excise for the district in which the said hops shall grow, or some other sworn officer of excise, by appointment of the commissioners of that revenue, shall attend and be present at the bagging of every parcel of such hops

hops as aforesaid, and at the weighing of the same; and shall cause the true weight of every bag or pocket of the said hops, great or small (such tare of the bag as is allowed by this act only excepted) to be plainly and visibly marked in one or more places upon every bag of the said hops; and shall then also cause an entry of the said weight (the tare being abated) to be made in his book; and shall thereof make return or report in writing to the respective commissioners of excise, or such as they shall respectively appoint to receive the same; leaving a true copy (if demanded) of such report in writing under his hand, with or for such planter or owner respectively: and such return or report of the said officer or officers shall be a charge upon the said planters or owners respectively. And if the said officer or officers shall refuse or neglect to give or leave a true copy of such report in writing with or for such planters or owners respectively at the time of taking such account (upon demand as aforesaid) every such officer for such offence shall forfeit and pay the sum of five pounds to every such planter or owner respectively.

and mark the bag; and to make entry and return.

A copy of the return to be left with the planter.

Officer not leaving return forfeits *5l.*

XII. Provided always, that every officer who shall be empowered to make such charge as aforesaid, shall in the first place be sworn for the due and faithful execution of his office: and the oath in that behalf shall and may be administered by all or any of the commissioners of excise, or by any of her Majesty's justices of the peace; who shall give to such officer a certificate thereof.

Officer to be sworn.

XIII. Provided always, and it is hereby declared and enacted, that an allowance after the rate of ten pounds *per centum* shall be made upon the weight of every bag or pocket of the hops to be weighed as aforesaid, great or small, for the tare of the same bag; any thing herein contained to the contrary notwithstanding.

10 lb. per C. allowed for tare of the bag.

XIV. And be it further enacted by the authority aforesaid, that all and every person and persons whatsoever who shall be the planters or owners of the said hops, shall within six months after the time in which every parcel of the said hops shall or ought to be cured, bagged or weighed as aforesaid, pay and clear off all the said duties of hops of the growth of *Great Britain* that shall be due from him her and them respectively: and that all and every such planters and owners who shall refuse or neglect to make such payment as aforesaid, shall forfeit and lose to her Majesty, for every such offence, double the sum of the said duty whereof the payment shall be so refused or neglected; that is to say, two third parts of the said double duties to the use of the Queen, and the other third part to the use of the informer or prosecutor.

Planters to clear off in six months.

XV. And be it further enacted by the authority aforesaid, that all and every the officers of the said duty shall at all times, by day or by night, and, if in the night, then in the presence of a constable or other lawful officer of the peace, be permitted, upon his or their request, to enter into the outh, store-house, or other place made use of by any person or persons, within or during the said term, for the growing, curing or keeping of hops, whereof such notice shall or ought to have been given as aforesaid, in order to his viewing the same, and discovering any frauds in relation to her Majesty's duties thereupon. And if any planter or owner of hops shall obstruct or hinder any of the said officers in the execution of the powers and authorities given to him or them by this act, for the ascertaining and securing the said duties upon hops, the person or persons offending therein shall, for every such offence, forfeit and lose the sum of twenty pounds.

Officer may enter any outh, &c. to view, &c. on pain of *20l.*

XVI. And be it further enacted by the authority aforesaid, that no planter or owner of hops, after the said first day of *June* one thousand seven hundred and eleven, during the continuance of the said duties upon hops, shall (under pain of forfeiting the sum of fifty pounds for every offence) remove, carry or send away, or suffer to be removed, carried or sent away, from his her or their outh, store-house or other place (whereof notice shall or ought to be given as aforesaid) any hops chargeable with the duty by this act imposed,

Hops not to be removed before the duty is ascertained, on pain of *50l.*

until

until the same shall have been cured, bagged and weighed, and the duties thereof shall be ascertained according to the true meaning of this act; unless in such cases where the officers of the said duties (having due notice first given or left as aforesaid) shall nevertheless neglect to attend the bagging and weighing of the same.

Fraudulently
concealing
forfeits 20*l.*
&c.

XVII. And be it further enacted, that if any planters or owners of hops shall fraudulently hide or conceal, or cause or procure to be hid or concealed, any hops chargeable by this act, to the intent to deceive her Majesty of the just duties by this act granted, that then and in every such case the party so offending shall, for every such offence, forfeit the sum of twenty pounds, and all the hops so concealed and hid, to her Majesty's use.

Picker carry-
ing off hops
forfeits 5*s.* per
lb. or sent to
hard labour
for a month.

XVIII. And whereas great numbers of poor and indigent persons are commonly employed in the gathering and picking of hops, who may clandestinely carry off and convey such hops from the places where they gather and pick the same, and thereby defraud her Majesty of the duties hereby granted, without the privity or consent of the proprietors of such hops; for prevention whereof, be it further enacted by the authority aforesaid, that if any picker or gatherer of hops, or any other person or persons, shall privately carry off or convey any hops from the place of growing, or the place where the same shall be put in order to be cured, bagged and weighed, with an intent to defraud her Majesty of her said duties, and the owner of the said hops, then and in every such case the person or persons offending therein, shall forfeit and lose the sum of five shillings for every pound of hops so clandestinely carried off and conveyed: and in every such case it shall and may be lawful for the officers of the said duties not only to seize the hops so clandestinely carried off and conveyed, but also to apprehend the said offender or offenders, and carry him or them before one of her Majesty's justices of the peace of the county or place where such offence shall be committed; and in case the said offence shall be proved before the said justice of the peace, and the offender or offenders shall not forthwith pay down the penalties by this act imposed on such offender or offenders for the offences so proved on him her or them respectively as aforesaid, and no sufficient distress can be found to levy the same, it shall and may be lawful for the said justice of the peace to commit such offender or offenders to the house of correction, there to be whipt and kept to hard labour for any time not exceeding one month. And if any person or persons shall obstruct or hinder any officer or officers for the said duties in the execution of his or their offices, or the powers given them by this act, or shall beat or abuse the said officers, or any of them, in the execution of his or their offices, such person or persons shall, for every such offence, forfeit and lose the sum of five pounds; and in default of distress whereby to levy the same, it shall and may be lawful for any of her Majesty's justices of the peace, upon due proof of such offence, to commit such offender or offenders to the house of correction, there to be whipt and kept to hard labour for any time not exceeding one month.

Person ob-
structing of-
ficer forfeits
5*l.* or sent to
hard labour
for a month.

Hops charge-
able with all
duties in ar-
rear, &c.

XIX. And it is hereby enacted, that all the hops in the custody of any planter or owner of hops, or any other person or persons, to the use of or in trust for such planter or owner, shall be liable and subject to, and are hereby made chargeable with all the debts and duties for hops in arrear and owing by such planter or owner respectively, and to all penalties and forfeitures incurred by such planter or owner for any offence against this act; and that it shall and may be lawful in all such cases to levy debts and penalties, and use such proceedings as may lawfully be done by this act, in case the debtor or offender were the true and lawful owner of the same.

Duty on stock
in hand 1 June
1711.

XX. And be it further enacted by the authority aforesaid, that for all hops, whether foreign or of *British* growth, which any hop merchant or other sellers and dealers, factors in hops, or common brewers in *Great-Britain*, or any person or persons in trust for him her or them, or for his her

or

or their use, shall be possessed of or interested in, upon the said first day of *June* one thousand seven hundred and eleven, there shall be yielded and paid to her Majesty the like respective rates as are by this act to be paid for the like sorts of hops imported or grown in *Great Britain* after the said first day of *June*; and that all and every the said hop merchants, sellers and dealers, factors in hops, common brewers, and all and every other person or persons who in trust for them, or any of them, or for the use of them, or any of them, shall be possessed of or have in his her or their custody or possession, or in his her or their oust, store-house, ware-house, or other place or places whatsoever, upon the said first day of *June* one thousand seven hundred and eleven, any stock, parcel or quantity of hops whatsoever for sale, shall, on or before the said first day of *June* one thousand seven hundred and eleven, make a true and particular entry thereof at the excise office within the limits of which they shall respectively inhabit, upon pain to forfeit the sum of fifty pounds, and the said hops for which no such entry shall have been made; and within six days after he she or they shall have made or ought to have made such entries as aforesaid, shall pay down the duties hereby payable for such hops, or within six days shall give security to the proper officers for paying the same duties to her Majesty's use within three months then next ensuing: and in case the said duties for such stock of hops be paid down within the said six months, then there shall be allowed out of the same duties for such prompt payment, an allowance after the rate of ten pounds *per centum per annum* for the said time of three months: and that all and every such hop merchant, sellers and dealers in hops, factors, and common brewers, who shall refuse or neglect to make such payment, or to give such security for payment of the said duties for his her or their said stock of hops within the time by this act limited for that purpose, shall forfeit double the sum of the said duty which should have been so paid or secured by him her or them as aforesaid: and that the proper officers of the said duties shall be permitted to take a true and particular account of all such stock or quantity of hops as any such hop merchant, or other sellers or dealers in hops, factors, common brewers, or any in trust for them, shall, on the said first day of *June* one thousand seven hundred and eleven, have or be possessed of, by weighing the same on the said first day of *June*, one thousand seven hundred and eleven, or afterwards, at any time before the duty last mentioned, shall be paid or secured, upon pain of forfeiting twenty pounds, and the value of the hops whereof the officers shall not be permitted to take an account as aforesaid. And if any person or persons, having on the said first day of *June* in his her or their custody and possession any stock or quantity of hops chargeable by this act with the said duty for stock as aforesaid, shall clandestinely remove or carry away, or cause or suffer to be removed or carried away the same, or any part thereof, before her Majesty's duties thereupon shall be paid or secured as aforesaid, or shall fraudulently conceal or hide any part of his her or their said stock of hops, that then and in every such case he she or they so offending, for every such offence shall forfeit the sum of twenty pounds; and in all and every such case and cases, the stock or quantity of hops which shall be so clandestinely removed or carried away, or fraudulently concealed or hid, shall be forfeited, and shall and may be seized by any of the officers for the said duties; and the person or persons in whose custody such stock of hops shall be found, who shall not, before the discovery thereof, give notice at the next office of excise of the stock or quantity of hops so in his her or their custody, shall also forfeit and lose the sum of ten shillings for every pound weight.

XXI. Provided always, and be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons, who shall have actually paid her Majesty's duties by this act payable for any quantity of hops whatsoever of *British* growth, and to and for any other person or persons who shall buy or be lawfully entitled to any such quantity of hops of

British hops, which have paid the duty, may be exported for *Ireland*, &c.

British growth, from the said person or persons who actually paid her Majesty's duties for the same; to export such hops, being of *British* growth, for *Ireland* by way of merchandize; giving sufficient security before the shipping thereof for exportation, that the particular quantity of hops which shall be intended to be exported as aforesaid, and every part thereof, shall be shipped and exported, and that the same, or any part thereof, shall not be reloaded or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective ports for such exportation, is hereby directed and authorized to take in her Majesty's name, and to her use: provided always, that if after the shipping of any such hops to be exported as aforesaid, and the giving and tendering such security in order to obtain the allowance or drawback herein after mentioned, the hops so shipped to be exported, or any of them, shall be reloaded in any part of *Great Britain*, then and in every such case, over and above the penalty of the bond which shall be levied and recovered to her Majesty's use, all the hops which shall be so landed, or the value thereof, shall be forfeited.

Exporter to
make oath,
&c.

Collector to
give a certifi-
cate thereof,
and customer,
&c. to repay
the duties.

The drawback
on hops exported
to *Ireland*, is
taken off by
6 Geo. I. c. 11.
§ 40.

XXII. And it is also hereby enacted, that any person or persons who shall export any hops of *British* growth to or for *Ireland*, shall or may make oath that he believes the same hops are all of *British* growth, without any mixture of foreign hops, that the duty of such hops hath been paid or secured according to this act; which oath the collector who received the said duty is hereby required and impowered to administer: and thereupon the said collector for the same duties upon hops shall give to such person or persons *gratis* a certificate or certificates, expressing the kinds and quantities of such hops, and the duties paid, or secured to be paid for the same, pursuant to this act; which certificate being produced to the customer or collector of the port where the said hops shall be exported, and oath being also made by the exporter before the said customer or collector of the port (who is hereby also authorized and required to administer the same without fee or charge) that the hops so exported are the same mentioned in the said certificate, then the said customer or collector shall give to the exporter a debenture, expressing the true quantity of the *British* hops so exported; which debenture being produced to the collector appointed to receive the said duty upon hops in such county or place where the said hops did pay duty, he shall forthwith repay the said duty which he shall have received upon this act to the persons or their agents so exporting the same; and if such collector shall not have money in his hands to pay the same, then the said respective commissioners of excise are hereby required to pay the said debenture out of the duties upon hops arising by this act; or if the duty on such hops so exported were only secured, and shall remain unpaid, then the said duties shall be discharged upon the securities for the same; any thing in this act contained to the contrary notwithstanding.

Rebagging for-
eign hops in
British bags,
forfeits 10*l.*
per C. &c.

40*l.* penalty
for using the
same bag
twice.

Brewer, &c.
not to use
broom, &c. on
pain of 20*l.*

XXIII. And it is hereby enacted, that no person whatsoever shall, during the continuance of this act, take any hops of foreign growth out of the bags in which they are imported, and rebag the same in *British* bagging, in order to sell dispose or export the same as *British* hops, under the penalty of ten pounds for every hundred weight, and after that rate for a greater or lesser quantity. And if any person or persons shall endeavour to defraud her Majesty of her duties hereby granted, by using twice or oftener the same bag, with the officer's mark thereupon, such person or persons, for every such offence, shall forfeit the sum of forty pounds.

XXIV. And in regard it is found by experience, that hops used in the making of malt drinks are more wholesome for those that drink or consume the same, and of greater advantage to the drink itself, than any other bitter ingredient that can be used instead thereof, it is hereby further enacted by the authority aforesaid, that, during the continuance of this act, no common brewer, innkeeper or victualler, shall use any broom, wormwood, or any other bitter ingredient, to serve instead of hops, in brewing or making any beer or ale

ale to be brewed or made by him her or them for sale in any part of *Great Britain*, under the penalty of forfeiting the sum of twenty pounds for every such offence; the infusing of broom or wormwood into beer or ale by the retailer, after the same is brewed and tunned, to make the same broom or wormwood ale, or broom or wormwood beer, always excepted.

XXV. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King *Charles* the second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law in force relating to her Majesty's revenue of excise upon beer ale or other liquors, are provided, settled or established, for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act) shall be exercised, practised, applied, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering and paying the said duties upon hops hereby granted, during the continuance of this act, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act.

Powers, &c. in 12 Car. 2. c. 24. and other laws of excise, to be in force.

XXVI. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures in relation to the said duties by this act imposed on hops, except in such cases where other provisions are made by this act, shall and may be sued for levied and recovered, or mitigated, by such ways means and methods, as any fine penalty and forfeiture is or may be recovered or mitigated by any laws of excise now in force, and not by action of debt, bill, plaint or information, in any of her Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine penalty and forfeiture (unless in cases otherwise prescribed by this act) shall be to her Majesty, her heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

Fines, &c. how recoverable.

XXVII. And in regard the growth of hops in several parts of *Great Britain* is very much increased of late years, it is hereby further provided and enacted by the authority aforesaid, that none of the duties by this or any former act granted upon any hops whatsoever (except hops of *British* growth) shall be repaid or drawn back upon the exportation thereof for *Ireland*: and that no person or persons whatsoever shall import, or cause to be imported, into the said kingdom of *Ireland* from *Flanders*, or any other parts whatsoever (other than from *Great Britain*) any hops whatsoever; upon pain of forfeiting all the hops which shall be so imported into *Ireland*, contrary to the true meaning of this act, or the value of the same, and also of the ship or vessel in which they shall be so imported, with her tackle apparel and furniture; that is to say, two third parts thereof to the use of the poor of the parish in *Ireland* where such hops shall be seized or discovered, and the other third part thereof to the use of such person or persons as will seize inform or sue for the same, or for the value thereof, in any her Majesty's courts of record at *Dublin* in the said kingdom of *Ireland*. And it is hereby declared, that the importation of any foreign hops into *Ireland*, other than from *Great Britain*, contrary to the tenor and true meaning of this act, is and shall be adjudged a common nuisance.

No drawback on foreign hops for *Ireland*.

Hops imported from *Flanders*, &c. to *Ireland* forfeited, and the ship, &c.

See 1 Geo. 1. st. 24 c. 12. § 6.

XXVIII. And whereas standing contracts may have been made before the ninth day of *May* one thousand seven hundred and eleven, by planters, hop-merchants, dry-salters, and other dealers in hops, for serving of hops to certain persons or societies in *Great Britain*, to be delivered in point of time after the said first day of *June* one thousand seven hundred and eleven, it is hereby

On contracts before 9 May 1711, planter may add the duty to the price.

enacted,

enacted, that the person serving such hops after the said first day of *June* one thousand seven hundred and eleven, in pursuance of such former contracts, shall be allowed to add the duties hereby charged upon such hops to the price thereof, and shall be entitled, by virtue of this act, to be paid for the same accordingly.

Commission-
ers, officers,
&c. liable to

XXIX. And to the end all the monies arising by the duties on hops hereby granted (the necessary charges of raising paying and accounting for the same only excepted) may be duly and certainly raised and brought into the said receipt of exchequer, it is hereby further enacted by the authority aforesaid, that from time to time, during the continuance of this act, there shall be appointed such and so many commissioners and officers as shall be proper and necessary for the raising paying and accounting for the said duties; and that the same officers respectively shall perform their several duties therein, as to them shall respectively appertain, under such and the like penalties forfeitures and disabilities for any offence or neglect therein, or for detaining diverting or misapplying any part of the said monies as are prescribed and to be inflicted, by virtue of an act of Parliament made and passed in the ninth year of the reign of his late Majesty King *William* the third, intituled

9. W. 3. C. 44. *An act for raising a sum not exceeding two millions upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies, for the like offence or neglect relating to the duties upon salt, and upon stamp vellum parchment and paper thereby granted or referred unto, or for detaining diverting or misapplying any part of the monies which were granted or appropriated by the act last mentioned.*

180,000*l.* may
be borrowed
on this act at
6*l.* per cent.

XXX. Provided always, and it is hereby further enacted by the authority aforesaid, that it shall and may be lawful to and for any person and persons, natives or foreigners, bodies politic or corporate, to advance and lend to her Majesty, at the receipt of her Majesty's exchequer, upon the credit of the said several rates duties and sums of money by this act granted, and to be raised in the several parts of *Great Britain* as aforesaid, any sums which shall not exceed in the whole the sum of one hundred and eighty thousand pounds, and to have and receive for the forbearance thereof interest after the rate of six pounds *per centum per annum*; and moreover, that no money to be lent upon the security of this act shall be rated or assessed, by virtue of this act, or any other act of Parliament whatsoever.

Anno decimo

A N N Æ Reginae.

C A P. XIX.

An Act for laying several Duties upon all Sope and Paper made in Great Britain, or imported into the same; and upon chequered and striped Linens imported; and upon certain Silks, Callicoes, Linens, and Stuffs printed painted or stained; and upon several Kinds of stamp Vellom Parchment and Paper; and upon certain printed Papers Pamphlets and Advertisements, for raising the Sum of Eighteen hundred thousand Pounds by way of a Lottery towards Her Majesty's Supply; and for licensing an additional Number of Hackney Chairs; and for charging certain Stocks of Cards and Dice; and for better securing Her Majesty's Duties to arise in the Office for the Stamp Duties by Licences for Marriages and otherwise; and for Relief of Persons who have not claimed their Lottery Tickets in due Time, or have lost Exchequer Bills or Lottery Tickets; and for borrowing Money upon Stock (Part of the Capital of the South Sea Company) for the Use of the Public.

[So much as relates to the Duties of Excise.]

MOST gracious Sovereign, we your Majesty's most dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, finding it absolutely necessary to raise large supplies of money to carry on the present war, until your Majesty shall be enabled to establish a good and lasting peace, and for defraying your Majesty's other extraordinary expences, have for those ends and purposes given and granted, and do by this act give and grant, to your Majesty the several and respective rates and duties for and upon all sope made in *Great Britain*, or imported into the same; and for and upon all paper made in *Great Britain*, or imported into the same; and for and upon all chequered and striped linens to be imported into *Great Britain*; and for and upon certain silks, callicoes, linens, and stuffs printed, painted, stained or died, as are herein after mentioned; and for and upon such stamp vellom parchment and paper, and other things as are hereafter in this act more particularly described, for and during such term and terms of years, and in such manner and form, as are herein after expressed: and we do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that there shall be raised, levied, collected and paid unto and for the use of her Majesty, her heirs and successors, for and upon all sope which at any time or times within or during the term of thirty two years, to be reckoned from the tenth day of *June* one thousand seven hundred and twelve, shall be imported or brought into the kingdom of *Great Britain* (over and above all customs subsidies and duties already imposed thereupon) the sum of two pence for every pound weight, consisting of sixteen ounces *avordupois*, and after that rate for a greater or lesser quantity, to be paid down in ready money by the importers thereof, from time to time, before the landing the same: and that there shall be raised, levied, collected and paid unto and for the use of her Majesty, her heirs and successors, for and upon all sope of what kind soever, which at any time or times within or during the said term of thirty two years shall be made within the said kingdom of *Great Britain*, the sum of one penny for every such pound weight *avordupois*, and

S f

From 10 June 1712, all sope imported to pay 2 d. per lb. for 32 years. Made perpetual by 3 Geo. 1. c. 7. and part of the general fund. See an additional duty 12 Ann. st. 2. c. 9. § 1. All sope made in Great Britain to pay 1 d. per lb. An additional duty of ob. per lb. is imposed by

12 Ann. st. 2.
c. 9. § 1.

Sope landed
before entry,
&c. forfeited.

How these du-
ties shall be
raised.

The duties on
imported sope
to be under
the commis-
sioners of the
customs.

Her Majesty
or the treasury
to appoint
commissioners
for the duties
on sope made
in Great Bri-
tain.

after that rate for a greater or lesser quantity, the same to be paid by the makers thereof respectively.

II. And be it enacted by the authority aforesaid, that in case any of the said imported sope shall be landed or put on shore out of any ship or vessel, before due entry be made thereof at the custom house in the port or place where the same shall be imported, and before the duties by this act charged or chargeable thereupon shall be duly paid, or without a warrant for the landing or delivering the same, first signed by the commissioner, collectors, or other proper officer or officers of the customs respectively, that all such imported sope of what kind soever as shall be so landed or put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be seized or recovered of the importer or proprietor thereof; *to wit*, one moiety of the same to the use of her Majesty, her heirs and successors, and the other moiety to the use of such person or persons as will seize, inform, or sue for the sope so imported and forfeited, or the value thereof, in any her Majesty's courts of record at *Westminster*, or in her Majesty's court of session, court of justiciary, or court of exchequer in *Scotland* respectively, by action, suit, bill or information, wherein no essoin, protection or wager of law shall be allowed.

III. And be it further enacted by the authority aforesaid, that the said duties upon imported sope by this act granted, during the continuance thereof, shall be ascertained, secured, raised, levied, recovered and answered, for the uses and purposes in this act expressed, by such rules, ways, means and methods, and under such penalties and forfeitures, and in such manner and form, as the present duties upon sope imported, or any of them, are by any law or statute now in force to be ascertained, secured, levied, raised, recovered and answered, during the continuance thereof respectively.

IV. And be it enacted and declared by the authority aforesaid, that such of the duties imposed by this act upon imported sope as shall arise in *England*, *Wales*, and the town of *Berwick upon Tweed*, shall be under the management of the commissioners and officers of the customs in *England* for the time being; and such of the duties imposed by this act upon imported sope as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being; and that the respective receivers-general of the customs in *England* and *Scotland* for the time being, shall from time to time pay, or cause to be paid, all the monies that they respectively shall receive of the said duties for imported sope (the necessary charges of raising and accounting for the same excepted) into the receipt of her Majesty's exchequer in *England*, distinctly and apart from all other branches of the public revenues for the purposes in this act expressed, and under the like penalties forfeitures and disabilities as are to be inflicted by this act, for diverting or misapplying any monies by this act appropriated or appointed for any the purposes herein after mentioned.

V. And for the better ascertaining charging and securing the duties by this act set and imposed upon all sorts of sope made in *Great Britain* during the term aforesaid, according to the true meaning of this act, and for preventing of frauds concerning the same; be it further enacted by the authority aforesaid, that such commissioners or persons as her Majesty, her heirs or successors, or the high treasurer of *Great Britain* now being, or the high treasurer of *Great Britain*, or any three or more of the commissioners of the treasury for the time being, shall from time to time, by one or more commission or commissions for that purpose appoint, shall be her Majesty's commissioners for the receipt and management of the said duties by this act set and imposed upon all the sope made within *Great Britain* chargeable by this act; which said commissioners, or the major part of them respectively, shall and have hereby power, by commissions under their respective hands and seals, to substitute and appoint under them such receivers-general, collectors, comptrollers, surveyors and other officers, as shall be requisite and necessary for the

the purposes aforesaid; and that the said commissioners so to be appointed, and all the officers for the said duties on sope, shall have out of the same such salaries and rewards for their respective services in relation to the same duties, as the said high treasurer now being, or the high treasurer, or any three or more of the commissioners of the treasury for the time being, shall think reasonable to establish or allow in that behalf; and that the respective commissioners for the said duties on sope to be made in *Great Britain*, for the time being, shall from time to time cause all the monies to arise by or for the said duties on sope to be made in *Great Britain* during the term aforesaid (the necessary charges of managing, collecting, raising, paying and accounting for the same excepted) to be paid from time to time, as the same shall arise, into the receipt of her Majesty's exchequer in *England*, under the penalties forfeitures and disabilities herein after expressed.

The money
be paid into
the exchequer.

VI. And it is hereby enacted by the authority aforesaid, that all and every person or persons whatsoever, who, on or before the tenth day of *June* in the year of our Lord one thousand seven hundred and twelve, shall make any sope in *Great Britain* for sale or not for sale, shall, on or before the same tenth day of *June* one thousand seven hundred and twelve, give notice in writing at the office for the said duties on sope, next to the place where such sope shall be made, of their respective names, and of every boiling-house, work-house, store-house, ware-house, shop, room, and other place by him her or them respectively made use of for the making or keeping of such sope, or for the boiling or keeping any oil, tallow, pot-ash, lime, or other materials proper to be made into sope; and also of all coppers, kettles, furnaces, fats, cisterns, troughs, or other vessels used in the boiling or making of sope; and that from and after the said tenth day of *June* one thousand seven hundred and twelve, during the continuance of the said duties upon sope, no maker of sope shall erect, set up, alter, change, enlarge, or make use of any boiling-house, work-house, ware-house, store-house, shop, room, or other place for the making or keeping of sope, or for the boiling or keeping any oil, tallow, pot-ash, lime, or other materials proper to be made into sope, or use any copper, kettle, furnace, fat, cistern, trough, or other vessel for the boiling or making of sope, without first giving notice thereof in writing, or unless notice thereof shall have been before given in writing at the next office as aforesaid: and if any maker of sope shall erect, set up, alter, enlarge, or make use of any boiling-house, work-house, ware-house, store-house, shop, room, or other place for the making or keeping of sope, or for the boiling or keeping any oil, tallow, pot-ash, lime, or other materials proper to be made into sope, or shall use any copper, kettle, furnace, fat, cistern, trough, or other vessel for the boiling or making of sope, without giving such notice thereof as aforesaid, contrary to the true meaning of this act, then and in every such case the offender therein, for every such offence, shall forfeit and lose the sum of fifty pounds.

Sope-makers
before 10 *June*
1712, to give
notice at the
office of their
names, and
boiling-
houses, &c.

and of all their
coppers, ket-
tles, &c.

on forfeiture
of 50*l*.

VII. And be it further enacted by the authority aforesaid, that, during the continuance of the said duties on sope, no maker of sope in *Great Britain* shall charge or cause to be charged any copper, pan, or other utensil, with materials for making of sope, or fill out any sope from the same, between the hours of ten at night and five in the morning, without first giving notice thereof to the proper officer, under the penalty of twenty pounds for every such offence.

Statute hours
for working
sope.

See 11 Geo. 1.
c. 30. § 33, 34.
35.

VIII. And it is hereby declared, that every barrel of sope doth or ought to contain two hundred fifty and six pounds; every half barrel, one hundred twenty and eight pounds; every firkin, sixty and four pounds; and every half firkin, thirty and two pounds *averdupois*; besides the weight or tare of the cask: and that all sope to be made during the said term, shall be put by the maker into such cask, and none other, upon the making thereof; upon pain of forfeiting five pounds for every offence or neglect therein.

Contents of a
barrel, &c. of
sope.

See 12 Ann.
st. 2. c. 9. § 19.
Declared not to
extend to hard
cake sope or
ball sope, by
10 Ann. c. 26.
§ 111.

IX. And

Sope-makers within the weekly bills to enter at the office monthly, others every six weeks, on forfeiture of 50*l*.

Entries to be on oath.

Entries at the next market town.

Persons in London, &c. to clear off the duties in four weeks; in any other parts in six weeks,

on forfeiture of double duty, &c.

Officers may enter sope-makers houses to take account,

and make return to the commissioners,

IX. And it is hereby enacted by the authority aforesaid, that from and after the said tenth day of *June* one thousand seven hundred and twelve, during the continuance of the said duties upon sope hereby granted, all and every person and persons whatsoever, who shall make any sope in *London* or *Westminster*, or in any parts within the limits of the weekly bills of mortality, shall monthly and every month, and all and every person or persons whatsoever who shall make any sope in any other part of *Great Britain*, shall once in every six weeks, make a true entry in writing at the next office for the said duties, of all the sope by him her or them severally made within such month or six weeks respectively; which said entries shall contain the weight of all sope mentioned therein respectively, and what quantity thereof was made at each boiling in the several weeks to which such entries shall relate; on pain to forfeit for every neglect of entry the sum of fifty pounds: which entries shall be made upon oath by the makers of such sope, or by their chief workman or servant employed in making the same, according to the best of their knowledge and belief, unless such maker workman or servant be a known *quaker*; and the solemn affirmation of such maker workman or servant to the same effect, in case he or she be a known *quaker*, shall and may be taken instead of such oath: and the said entries oaths and affirmations to verify the same, shall, for such sope as shall be made within the limits of the weekly bills of mortality, be made with and administered by such officer or officers as shall be appointed by the commissioners for the said duties in *England*, or the major part of them, for the time being, who shall attend at a general office in *London* or *Westminster* for that purpose; and for all sope made in all other parts of *Great Britain*, with and by the collectors and supervisors of the district or division within which the respective makers of sope shall inhabit, without any fee or charge whatsoever to be demanded or taken for the same.

X. Provided always, that no maker of sope shall be obliged to go or send further than the market town where his or her sope is made, or the next market town to the place where his or her sope is made, for the making of such entries as aforesaid.

XI. And be it further enacted by the authority aforesaid, that all and every person and persons whatsoever, who shall make any sope in *London*, *Westminster*, or within the limits of the said weekly bills of mortality, shall within four weeks, and all and every person and persons whatsoever, who shall make any sope in any other part of *Great Britain*, shall within six weeks, after he she or they shall make, or ought to have made such entry as aforesaid, pay and clear off all the said duties for sope which shall be due from him her or them respectively; and that all and every such makers of sope who shall refuse or neglect to make such payment as aforesaid, shall forfeit and lose, for every such offence, double the sum of the said duty whereof the payment shall be so refused or neglected; and that no such maker of sope, after such default in payment made, shall sell deliver or carry out any sope, until he hath paid and cleared off his duty as aforesaid, on pain to forfeit double the value of such sope so delivered or carried out.

XII. And be it further enacted by the authority aforesaid, that all and every the officers for the said duties on sope, shall at all times, by day or by night (and if in the night-time, then in the presence of a constable or other lawful officer of the peace) be permitted, upon his or their request, to enter the house, boiling-house, ware-house, or other place whatsoever belonging to or used by any person or persons, who, within or during the said term of thirty two years, shall be a maker or makers of any sope whatsoever; and by gauging or weighing of the sope, or otherwise, as to such officer shall seem most proper and convenient, to take an account of the just quantity of the sope which shall have been made by such maker or makers of sope from time to time; and shall thereof make return or report in writing to the respective commissioners for the said duties on sope, or such as they respectively shall appoint to receive the same, leaving a true copy (if demanded) of such report

report in writing under his hand, with or for such maker or makers of sope respectively; and such report or return of the said officer or officers shall be a charge upon such maker or makers of sope respectively; and if the said officer shall refuse or neglect to give or leave a true copy of his report in writing with or for such maker or makers of sope at the time of taking such account upon demand as aforesaid, every such officer, for every such offence, shall forfeit and pay the sum of forty shillings to every such maker and makers of sope respectively.

leaving a copy with the maker, on penalty of 40s.

XIII. Provided always, that every officer who shall be impowered to make such charge as aforesaid, shall in the first place be sworn for the due and faithful execution of his office; and the oath in that behalf shall and may be administered by all or any the commissioners of the said duties on sope, or by any of her Majesty's justices of the peace, who shall give to such officers a certificate thereof. And all and every such maker or makers of sope respectively, are hereby required to keep sufficient and just scales and weights at the place or places where he she or they do make such sope, and permit and assist the officer to make use thereof for the purposes aforesaid; under the penalty of ten pounds, to be forfeited and lost for not keeping such scales and weights, or for not permitting and assisting the officer to use the same as aforesaid.

Officers to be sworn.

Makers to keep scales and weights on forfeiture of 10^l.

XIV. And the better to prevent any frauds and concealments whereby her Majesty, her heirs or successors, may be injured or deprived of the duties upon sope granted by this act; it is hereby likewise enacted and declared by the authority aforesaid, that all and every the officers for the said duties upon sope, shall also be permitted to take an account by gauging, weighing, or otherwise, of the quantities of oil, tallow, pot-ashes, lime, and other materials proper to be made into sope, that shall be in the custody or possession of any maker of sope, during the continuance of the said duties hereby granted; and in case such officer or officers shall miss any quantity or quantities of such oil, tallow, pot-ash, and other materials aforesaid, which he had taken an account of at the last time he was at such makers of sope, and shall not, upon reasonable demand, receive satisfaction what is become of such oil, tallow, and other materials so missing, then, and in every such case, it shall and may be lawful for such officer to charge such maker of sope with such quantity of sope, as such oil, tallow, and materials so missing, in his judgment, would reasonably have made, not exceeding fourteen gallons of such ingredients mixed or unmixed (besides the lees) for every barrel of sope consisting of two hundred and fifty six pounds weight *averdupois*, and so in proportion for a greater or lesser quantity.

Officers to take an account of the oil, tallow, &c. in makers hands, &c.

XV. And be it enacted, that if any maker or makers of sope shall obstruct or hinder any of the said officers in the execution of the powers and authorities given to him or them by this act, for the ascertaining and securing the said duties upon sope, the person or persons offending therein shall, for every such offence, forfeit and lose the sum of twenty pounds.

Obstructing officer forfeits 20^l.

XVI. And it is hereby further enacted, that no maker or makers of sope, after the said tenth day of *June* one thousand seven hundred and twelve, during the continuance of the said duties on sope, shall, under pain of forfeiting the sum of twenty pounds for every offence, remove carry or send away, or suffer to be removed carried or sent away, any sope by him her or them made, of which no account shall have been first taken by the proper officer for the said duties, from the place where the same sope shall have been made, without giving to the proper officer or officers within the limits of the weekly bills of mortality twenty four hours notice at the least, and to the proper officer or officers in other parts of *Great Britain* two days notice at the least, of his her or their intentions to remove carry or send away the same, that so the said officer (without his own wilful neglect or default) may have time to gauge weigh or otherwise take an account thereof.

Makers not to remove sope without notice, on pain of 20^l.

XVII. And for the better ascertaining the said duties upon sope, be it further enacted by the authority aforesaid, that all makers of sope shall from

Sope not surveyed to be kept separate, on pain of 5*l*.

Sope concealed, forfeits 20*l*.

By 1 Geo. 1. ft. 2. c. 36. § 14. 500*l*. is forfeited, and the sope concealed.

Sope, &c. found in private boiling-houses, &c. forfeited.

All sope, materials, &c. chargeable with the duties for sope in arrear.

Duty on stock in hand 10 June 1712.

time to time keep all the sope by them to be made, and which shall not have been surveyed and taken an account of by the said officers for the said duties on sope, separate and apart from all other their sope which shall have been surveyed and taken an account of by such officers, for the space of twenty four hours after the making thereof, within the limits of the weekly bills of mortality, or for the space of two days after the making such sope in any other part of *Great Britain*, unless such sope shall have been sooner surveyed and taken an account of by the said officers respectively; on pain to forfeit for every such offence therein the sum of five pounds.

XVIII. And be it further enacted, that if any of the said makers of sope shall fraudulently hide or conceal, or cause to be hid or concealed, any sope chargeable by this act, or any of the materials for making the same, to the intent to deceive her Majesty of the just duties by this act granted, that then and in every such case the party so offending shall forfeit the sum of twenty pounds for every such offence.

XIX. And be it further enacted by the authority aforesaid, that all sope, oil, tallow, and other materials for making sope, which shall be found in any private boiling-house, work-house, ware-house, or other place, and all private coppers, kettles, furnaces, troughs, and other vessels, for which no entry shall be made, or notice given as aforesaid, shall be forfeited and lost, and the same, and the value thereof, shall and may be seized and recovered by the said officer or officers for the said duties upon sope to her Majesty's use.

XX. And it is hereby further enacted by the authority aforesaid, that all the sope, and all the materials and utensils for the making of sope, in the custody of any maker or makers of sope, or of any person or persons, to the use of or in trust for such maker or makers of sope, shall be liable and subject to, and are hereby made chargeable with, all the debts and duties for sope in arrear and owing by such maker or makers for any sope made by him her or them, or in his her or their working-house or places aforesaid, and shall also be subject to all penalties and forfeitures incurred by such person or persons so using such work-house or other place, for any offence against this act, relating to the said duties upon sope; and that it shall and may be lawful, in all such cases, to levy debts and penalties, and use such proceedings as may lawfully be done by this act in relation to sope, in case the debtor or offender were the true and lawful owner of the same.

XXI. And be it further enacted by authority aforesaid, that for all sope which any sope-boilers, chandlers, or other sellers and dealers in sope in *Great Britain*, or any person or persons in trust for him her or them, or for his her or their use, shall be possessed of or interested in, upon the said tenth day of *June* one thousand seven hundred and twelve, for sale, there shall be yielded and paid to her Majesty the like respective rates as are by this act to be paid for the like sorts of sope respectively to be made or imported after the said tenth day of *June*; and that all and every the said sope-boilers, chandlers, and other sellers and dealers in sope, and all and every other person and persons who in trust for them or any of them, or for the use of them or any of them, shall be possessed of, or have in his her or their custody or possession, or in his her or their boiling-house, work-house, ware-house, store-house, shop, room, or other place or places whatsoever, upon the said tenth day of *June* one thousand seven hundred and twelve, any stock parcel or quantity of sope of foreign or *British* manufacture for sale, shall, on or before the said tenth day of *June* one thousand seven hundred and twelve, make a true and particular entry thereof at the office for the said duties within the limits of which they shall respectively inhabit; upon pain to forfeit the sum of fifty pounds, and the said sope for which no such entry shall have been made: and within six days after he she or they shall have made or ought to have made such entries as aforesaid, shall pay down the duties hereby payable for such sope, or within the said six days shall give security to the proper officers for paying the same duties to her Majesty's use within three

months

months then next ensuing; and in case the said duties for such stock of sope be paid down within the said six days, then there shall be allowed out of the same duty for such prompt payment, an allowance after the rate of ten pounds *per centum per annum* for the said time of three months; and that all and every such sope-boilers, and other sellers and dealers in sope, who shall refuse or neglect to make such payment, or to give such security for payment of the said duties for his her or their said stock of sope, within the time by this act limited for that purpose, shall forfeit double the sum of the said duty which should have been so paid or secured by him her or them as aforesaid: and that it shall and may be lawful to and for the proper officers for the said duties respectively, to take a true and particular account of all such stock or quantities of sope as any sope-boilers, chandlers, or other sellers and dealers in sope, or any in trust for them, shall on the said tenth day of *June* one thousand seven hundred and twelve, have or be possessed of; and for that purpose shall be permitted, in the day-time, to enter into any shop, warehouse, boiling-house, or any dwelling-house, out-house, or other places belonging to such sope-boilers, chandlers, and other sellers and dealers in sope, and every of them; who are hereby required to permit such officer and officers, upon his or their request, to make such entrance on the said tenth day of *June* one thousand seven hundred and twelve, or afterwards, at any time before the duty last mentioned shall be paid or secured, and to take an account of the quantity of such sope, under the penalty of twenty pounds; and if any person or persons, having on the said tenth day of *June* one thousand seven hundred and twelve, in his her or their custody or possession any stock or quantity of sope chargeable by this act with the said duties for stock as aforesaid, shall clandestinely remove or carry away, or cause or suffer to be removed or carried away the same, or any part thereof, before her Majesty's duties thereupon shall be paid or secured as aforesaid, or shall fraudulently conceal or hide any part of his her or their said stock of sope, that then, and in every such case, he she or they so offending, for every such offence shall forfeit the sum of twenty pounds; and in all and every such case and cases, the stock or quantity of sope which shall be so clandestinely removed or carried away, or fraudulently concealed or hid, shall be forfeited, and shall and may be seized by any of the said officers for the said duties on sope; and the person or persons in whose custody such stock of sope shall be found, who shall not, before the discovery thereof, give notice at the next office for the said duties on sope, of the stock or quantity of sope so in his her or their custody, shall also forfeit and lose the sum of five shillings for every pound weight.

XXII. Provided always, and be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons, who shall have actually paid her Majesty's duties by this act payable for any quantities of sope whatsoever, and to and for any other person or persons who shall buy, or be lawfully entitled to any such quantity of sope from the said person or persons who actually paid her Majesty's duties for the same, to export such sope for any foreign parts, by way of merchandize, giving sufficient security before the shipping thereof for exportation, that the particular quantities of sope which shall be intended to be exported as aforesaid, and every part thereof, shall be shipped and exported, and that the same, or any part thereof, shall not be re-landed or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective port for such exportation, is hereby directed and authorized to take in her Majesty's name, and to her use.

Sope that hath paid the duty may be exported on security, &c.

XXIII. Provided always, that if after the shipping any such sope to be exported as aforesaid, and the giving or tendring such security as aforesaid, in order to obtain the allowance or drawback herein after mentioned, the sope so shipped to be exported, or any part thereof, shall be re-landed in any part of *Great Britain*, that then, and in every such case (over and above the penalty

Such sope re-landed, forfeited.

On oath that the duty is paid, and on debenture from the customer, &c. collector to receive the duties.

nalty of the bond which shall be levied and recovered to her Majesty's use) all the sope which shall be landed, or the value thereof, shall be forfeited.

XXIV. And it is also hereby enacted, that any person or persons who shall export any sope to any foreign parts, shall or may make proof, upon oath, or by such affirmation respectively, as aforesaid, that the duty of such sope hath been paid or secured according to this act (which oath or affirmation the collector who received the said duty is hereby required and empowered to administer) and thereupon the said customer or collector of the said port of exportation, shall give to the exporter thereof a debenture, expressing the true kinds and quantities of the sope so exported; and the exportation thereof being certified by the searcher upon the said debenture, the collector appointed to receive the said duties upon sope in such county or place where the said sope was exported (upon producing the said debenture so certified to him) shall forthwith pay the duties which shall have been received upon this act for the sope so exported, to the persons or agents for exporting the same: and if such collector shall not have money in his hands to pay any such debenture, then the respective commissioners for the said duties of sope are hereby required to pay, or cause to be paid, the said debenture out of any duties upon sope arising by this act; or if the duty of such sope so exported were only secured, and shall remain unpaid, then the same shall be discharged upon the securities for the same; any thing in this act contained to the contrary notwithstanding.

Powers in 12 Car. 2. c. 24. and other excise acts, applied to these duties.

XXV. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties and forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King Charles the second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to her Majesty's revenue of excise upon beer ale or other liquors, are provided, settled or established, for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are hereby made and prescribed by this act) shall be exercised, practised, applied, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering and paying the said duties upon sope hereby granted, during the continuance of this act, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act.

All fines, &c. to be sued for as by the laws of excise.

XXVI. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures in relation to the said duties by this act imposed upon sope, shall be sued for levied and recovered, or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of her Majesty's courts of record at *Westminster*, or in the court of session, court of justiciary, or court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty and forfeiture (except the said penalty of forty shillings on the officer) shall be to her Majesty, her heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

Application of penalties.

Commissioners for these duties have the same jurisdiction as of excise.

XXVII. Provided always, and it is hereby enacted by the authority aforesaid, that such persons as shall be, in pursuance of this act, appointed commissioners for the duties on sope to be made in *England, Wales, or Berwick upon Tweed*, shall and may have and exercise the same or like jurisdiction, power and authority, and may adjudge, determine, mitigate or order, in all cases and matters relating to the said duties on sope arising within the limits aforesaid, as the commissioners of excise upon beer ale and other liquors, may

may or lawfully can exercise, adjudge, determine, mitigate or order in the like cases or matters in relation to the said duties of excise, by any law or statute now in force.

XXVIII. And whereas it may frequently happen that stale or rotten sope, and also the cuttings of good sope (for which the duties upon this act shall first have been duly paid or charged) may be put again into the copper or pan to be refreshed or made new, and the sope newly made from the same, or from a mixture of the same with other ingredients, will be chargeable with a new duty by this act; it is therefore hereby provided and enacted, that in case such stale or rotten sope, or cuttings, be put into the copper or pan, in the presence of an officer for the said duties, to be refreshed or made new as aforesaid, such officer shall from time to time make an allowance of the duty of the stale or rotten sope, or cuttings so put in, and certify every such allowance upon his report to be returned to the head office as aforesaid; any thing herein contained to the contrary notwithstanding.

Allowance for stale or rotten sope, or the cuttings of good sope, put into the copper to be refreshed.

See 11 Geo. 1. c. 30. § 37, 38.

XXIX. And whereas sope is more or less used in washing, scouring, or preparing the sheeps-wooll or lambs-wooll to be converted into the woollen manufactures of this realm, and in the making or finishing the same manufactures, or some of them; and it being judged reasonable to give an ease or encouragement to persons who shall be employed in the preparing making or finishing the said woollen manufactures, whether the same be for exportation or home consumption; it is hereby further provided and enacted, that it shall and may be lawful to and for any person or persons who, after the five and twentieth day of *December* one thousand seven hundred and twelve, during the continuance of the said duties upon sope, shall employ spend and consume any quantity or quantities of sope in the making of any cloths, serges, kerseys, bays, stockings, or other manufactures of sheeps or lambs-wooll only, or in the finishing of the said manufactures, or preparing the wooll for the same, or to and for his her or their chief workman employed under him her or them in those works, or any of them, from time to time, to make proof in writing by the affidavit of the said person or persons who shall so employ spend and consume the said sope, or of his her or their chief workman, unless he she or they be a known *quaker* or *quakers*, and by the solemn affirmation of such *quaker* or *quakers*, before the collector and supervisor of the district or division where such sope shall be so employed spent and consumed, or either of them, who are hereby respectively empowered and required to administer the same upon the request of the manufacturer, or his her or their chief workman aforesaid: which said affidavit or affirmation shall specify the kinds and quantities of the manufactures so made finished or prepared, and the days between which, and the places where the same were so made finished or prepared respectively, and the quantities and kinds of the sope which were actually employed spent and consumed therein; and that no allowance, by virtue of this act, was before made to such manufacturers respectively, or for his her or their benefit, of the duties payable by this act for the sope so specified in such affidavit or affirmation, or any part thereof: and that upon the making of every such affidavit or affirmation, the said collector, out of the money in his hands of the said duties upon sope by this act granted, shall pay to the said manufacturers respectively, so much as one third part of the duties granted by this act for the sope specified in every such affidavit or affirmation taken by the said collector and supervisor jointly, or by the said collector singly, doth amount unto, without any delay; and in case the same were administered by the supervisor only, then upon a certificate thereof made and signed by the said supervisor (which he is hereby required to make and sign upon demand) the said collector shall, out of any monies in his hands of the said duties on sope, forthwith pay to the said manufacturers respectively the said third part of the said duties so payable by this act for the sope so spent and consumed as aforesaid;

Allowance of a third of the duty of sope spent in making cloths, serges, &c.

See 12 Ann. st. 2. c. 9. § 16.

on oath, &c. of the worker.

said; and in case the collector shall not then have money sufficient in his hands to satisfy such payments, that then and in every such case the commissioners of the said duties on soap for the time being, upon a certificate thereof from the said collector (who is hereby enjoined and required to make and sign such certificate) shall forthwith cause such payments to be made out of any monies arising by the said duties on soap, without any further delay.

Such affidavits, &c. need not be stamped.

No fee for the allowances, &c.

Except.

Persons forswearing forfeit treble the allowances.

For second offence to suffer as for perjury.

XXX. And it is hereby declared and enacted, that the said affidavits affirmations and certificates, touching the said allowance to the woollen manufacturers aforesaid, shall and may be written or printed upon paper not stamped or marked, for any the duties charged by this or any other act upon stamped vellum parchment or paper: and that no fee gratuity or reward whatsoever, shall be required demanded or taken from any the said manufacturers for making any the payments of the said allowance for soap consumed in the woollen manufactures, or for making or taking any the said affidavits affirmations or certificates relating thereunto, except four pence for writing every such affidavit affirmation or certificate; upon pain that any of the said officers offending therein, shall for every such offence pay treble damages to the party grieved, besides full costs of suit, to be recovered in such manner as any other penalty relating to the duties upon soap are by this act to be recovered.

XXXI. And for the better preventing frauds and abuses in obtaining the allowances last mentioned, it is hereby further enacted, that if any person or persons shall in such affidavit or affirmation swear affirm or alledge any matter or thing that shall be false and untrue, with an intent to defraud her Majesty, her heirs or successors, such person or persons offending therein, shall, for every such offence, forfeit and lose treble the value of the allowance for which such affidavit or affirmation shall be made; to be recovered in like manner, *to wit*, one third part thereof to the use of the Queen's Majesty, and the other two thirds thereof, with full costs of suit, to the use of the informer or prosecutor: and if any person or persons being once convicted of any such offence, shall again offend in the like kind, and be thereof duly convicted in any court of record at *Westminster*, or in any the said courts of *Scotland*, every such person or persons for such other offence, shall suffer as in cases of corrupt perjury.

Duty on paper, &c. imported, &c. for 32 years from 24 June 1712. Made perpetual by 3 Geo. 1. c. 7. and part of the general fund. Additional duties are imposed by 12 Ann. st. 2. c. 9. § 2.

XXXII. And be it enacted by the authority aforesaid, that there shall be raised, levied, collected, and paid unto and for the use of her Majesty, her heirs and successors, for and upon all paper of what kind soever, and all pastboards mildboards and scaleboards, and all books prints and maps, which at any time or times within or during the term of thirty two years, to be reckoned from the four and twentieth day of June one thousand seven hundred and twelve, shall be imported or brought into the kingdom of Great Britain (over and above all other customs subsidies and duties imposed upon or payable for the same) the several and respective rates and duties herein after expressed; that is to say,

For and upon all paper usually called or known by the name of atlas fine, which shall be imported or brought in as aforesaid, the sum of sixteen shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of atlas ordinary, which shall be imported or brought in as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of imperial fine, which shall be imported or brought in as aforesaid, the sum of sixteen shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of super royal fine, which shall be imported or brought in as aforesaid, the sum of twelve shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of royal fine, which shall be imported or brought in as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of medium fine, which shall be imported or brought in as aforesaid, the sum of six shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of demy fine, which shall be imported or brought in as aforesaid, the sum of four shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of demy second, which shall be imported or brought in as aforesaid, the sum of two shillings and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of demy printing, which shall be imported or brought in as aforesaid, the sum of one shilling and eight pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of fine holland royal, which shall be imported or brought in as aforesaid, the sum of three shillings and three pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of fine holland second, which shall be imported or brought in as aforesaid, the sum of two shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of blue royal, which shall be imported or brought in as aforesaid, the sum of two shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all painted paper which shall be imported or brought in as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of cartridge paper, which shall be imported or brought in as aforesaid, the sum of one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of elephant fine, which shall be imported or brought in as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of ordinary elephant, which shall be imported or brought in as aforesaid, the sum of three shillings and three pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of fine large post, which shall be imported or brought in as aforesaid, the sum of two shillings and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of fine fools cap, which shall be imported or brought in as aforesaid, two shillings and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of second fools cap, which shall be imported or brought in as aforesaid, two shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of bastard or double copy, which shall be imported or brought in as aforesaid, two shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of chancery double, which shall be imported or brought in as aforesaid, two shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of super fine pot, which shall be imported or brought in as aforesaid, two shillings for every ream, and after that rate for a greater or lesser quantity.

For

For and upon all paper usually called or known by the name of second fine pot, which shall be imported or brought in as aforesaid, one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa royal, which shall be imported or brought in as aforesaid, three shillings and three pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa medium, which shall be imported or brought in as aforesaid, two shillings and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa demy fine, which shall be imported or brought in as aforesaid, two shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa demy second, which shall be imported or brought in as aforesaid, after the rate of one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa crown fine, which shall be imported or brought in as aforesaid, one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa crown second, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa fools cap fine, which shall be imported or brought in as aforesaid, one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa fools cap second, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of german lombard, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of german demy, which shall be imported or brought in as aforesaid, one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of german crown, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of german fools cap, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all pastboards mildboards and scaleboards which shall be imported or brought in as aforesaid, five shillings for every hundred weight, and after that rate for a greater or lesser quantity.

By 11 Geo. 1. c. 7. § 4. the duties ad valorem, are to be paid according to the book of rates annexed to that act.

Repealed by 12 Ann. ft. 2. c. 5.

And for and upon all other paper, white or brown, or of any other colour or kind whatsoever, which shall be imported or brought in as aforesaid (not being particularly charged in this act) a duty after the rate of twenty pounds for every one hundred pounds of the true and real value of the same, and after that rate for a greater or lesser quantity.

XXXIII. And it is hereby enacted, that there shall be answered and paid to her Majesty, her heirs and successors, for and upon all books prints and maps, printed or wrought off in any parts beyond the seas, which at any time or times within or during the term last mentioned shall be imported or brought, bound or unbound, into Great Britain (over and above the present duties thereupon) a duty after the rate of thirty pounds for every one hundred pounds of the true and real value of the same, and after that rate for greater or lesser quantities: which said duties for and upon the said several

forts

sorts of paper, and the said pastboards mildboards and scaleboards, and the said books prints and maps to be imported as aforesaid, shall be paid by the respective importers thereof from time to time.

XXXIV. And it is hereby declared, that the values of such of the said paper, and of the said books prints and maps as are to pay the said duties *ad valorem*, shall, in all cases, be taken to be so much as such imported kinds are really worth to be sold at the port of importation, without any abatement for the duties thereupon charged by this or any former acts; and that the respective customer, collector, comptroller, or other person or persons, officer or officers of the customs for the time being, shall receive and levy the same duties so payable *ad valorem*, upon the oath of the merchant or importer accordingly: and such oath shall and may be administered, and all other matters done for ascertaining the said duties of such paper, and of such books prints and maps, so payable *ad valorem*, in the same manner and form as are lawfully used and practised for ascertaining any duties payable *ad valorem*, upon any other commodities imported.

XXXV. And be it further enacted by the authority aforesaid, that the several rates and duties by this act set or imposed upon all or any the said sorts of paper, and upon all or any the said pastboards mildboards and scaleboards, and the said books prints and maps, to be imported or brought into Great Britain, shall from time to time be satisfied and paid in ready money upon the entry or entries made, and before the landing thereof; and that in case any of the said imported paper, or any the said pastboards, mildboards and scaleboards, books prints or maps, shall be landed or put on shore out of any ship or vessel, before due entry be made thereof at the custom-house in the port or place where the same shall be imported, and before the said duties by this act charged or chargeable thereupon shall be duly paid, or without a warrant for the landing or delivering the same, first signed by the commissioners, collectors, or other proper officer or officers of the customs respectively, that all such paper, and all the said pastboards mildboards and scaleboards, books prints and maps, as shall be so landed or put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value of the same, shall be forfeited, and shall and may be seized and recovered of the importer or proprietor thereof, *to wit*, one moiety of the same to the use of her Majesty, her heirs and successors, and the other moiety of the same to the use of such person or persons as will seize, inform, or sue for the same, or the value thereof, in any her Majesty's courts of record at *Westminster*, for any such offences committed in *England, Wales, or Berwick upon Tweed*, or in her Majesty's court of session, court of justiciary, or court of exchequer in *Scotland*, for any such offences committed in *Scotland*, by action, bill, suit or information, wherein no effoin, protection, or wager of law shall be allowed.

XXXVI. And be it further enacted by the authority aforesaid, that the said duties upon the said imported paper and boards, and upon the said imported books prints and maps, during the continuance thereof, shall be ascertained, secured, raised, levied, recovered and answered for the uses and purposes in this act expressed, by such rules, ways, means and methods, and under such penalties and forfeitures, and in such manner and form, as the present duties upon such paper, boards, or such books prints or maps respectively, or any of them, are by any law or statute now in force to be ascertained, secured, raised, levied, recovered and answered, during the continuance thereof respectively.

XXXVII. And be it enacted and declared by the authority aforesaid, that such of the duties imposed by this act upon the said paper and boards, and upon the said books prints and maps, as shall arise in *England, Wales, and the town of Berwick upon Tweed*, shall be under the management of the commissioners and officers of the customs in *England* for the time being; and such

Duties on imported paper, &c. to be managed by the commissioners of the customs.

such of the duties imposed by this act upon imported paper and boards, or such books prints and maps as aforesaid, as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being; and that the respective receivers-general of the customs in *England* and *Scotland* for the time being, shall from time to time pay, or cause to be paid, all the monies that they respectively shall receive of the said duties for the said paper and boards, and for such books prints and maps, imported as aforesaid (the necessary charges of raising and accounting for the same excepted) into the receipt of her Majesty's exchequer in *England*, distinctly and apart from all other branches of the public revenues for the purposes in this act expressed, and under the like penalties forfeitures and disabilities as are to be inflicted by this act, for diverting or misapplying any money by this act appropriated or appointed for any the purposes herein after mentioned.

Duties on paper, &c. made in Great Britain. Made perpetual by 3 Geo. 1. c. 7. Additional duties are imposed by 12 Ann. st. 2. c. 9. § 3.

XXXVIII. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, to and for the use of her Majesty, her heirs and successors, for and upon all paper of what kind soever, and upon all pastboards mildboards and scaleboards, which shall at any time or times within or during the term of thirty two years, to be reckoned from the four and twentieth day of *June* one thousand seven hundred and twelve, be made in *Great Britain*, the several and respective duties herein after mentioned; that is to say,

- Demy fine. For and upon all paper usually called or known by the name of demy fine, which shall be so made in *Great Britain*, the sum of one shilling and six pence for every ream, and after that rate for a greater or lesser quantity.
- Demy second. For and upon all paper usually called or known by the name of demy second, which shall be so made in *Great Britain*, the sum of one shilling for every ream, and after that rate for a greater or lesser quantity.
- Crown fine. For and upon all paper usually called or known by the name of crown fine, which shall be so made in *Great Britain*, the sum of one shilling for every ream, and after that rate for a greater or lesser quantity.
- Crown second. For and upon all paper usually called or known by the name of crown second, which shall be so made in *Great Britain*, the sum of nine pence for every ream, and after that rate for a greater or lesser quantity.
- Fools cap fine. For and upon all paper usually called or known by the name of fools cap fine, which shall be so made in *Great Britain*, the sum of one shilling for every ream, and after that rate for a greater or lesser quantity.
- Fools cap second. For and upon all paper usually called or known by the name of fools cap second, which shall be so made in *Great Britain*, the sum of nine pence for every ream, and after that rate for a greater or lesser quantity.
- Fine pots. For and upon all paper usually called or known by the name of fine pots, which shall be so made in *Great Britain*, the sum of one shilling for every ream, and after that rate for a greater or lesser quantity.
- Second pots. For and upon all paper usually called or known by the name of second pots, which shall be so made in *Great Britain*, the sum of six pence for every ream, and after that rate for a greater or lesser quantity.
- Brown large cap. For and upon all paper usually called or known by the name of brown large cap, which shall be so made in *Great Britain*, the sum of six pence for every ream, and after that rate for a greater or lesser quantity.
- Small ordinary brown. For and upon all paper usually called or known by the name of small ordinary brown, which shall be so made in *Great Britain*, the sum of four pence for every ream, and after that rate for a greater or lesser quantity.
- Whited brown. For and upon all paper usually called or known by the name of whited brown, which shall be so made in *Great Britain*, the sum of six pence for every bundle, each bundle containing forty quires, and after that rate for a greater or lesser quantity.

For and upon all pastboards mildboards and scaleboards which shall be so made ^{Pastboards, &c.} in Great Britain, three shillings for every hundred weight, and after that rate for a greater or lesser quantity.

And for and upon all other paper, white or brown, or of any other colour or kind ^{Paper not particularly charged.} whatsoever which shall be made in Great Britain as aforesaid (not being particularly charged in this act) a duty after the rate of twelve pounds for every one hundred pounds of the true and real value of the same, and after that rate for any greater or lesser quantities.

Which said duties for and upon the said several sorts of paper, and other the commodities last mentioned to be made in Great Britain, shall be paid by the makers thereof respectively.

XXXIX. And it is hereby enacted, that for and upon all paper which at ^{Painted paper.} any time or times during the term last mentioned, shall be printed painted or stained in Great Britain, to serve for hangings and other uses, there shall be answered and paid to her Majesty (over and above the duties payable for such paper before the printing painting or staining thereof) the sum of one penny for every yard square, and after that rate for a greater or lesser quantity; to be paid by such person or persons as shall print paint or stain the same.

XL. And be it declared and enacted by the authority aforesaid, that a ^{A ream to be 20 quires of 24 sheets each.} ream of paper chargeable by this act, whether the same be imported or made in Great Britain, shall be understood to consist of twenty quires, and each quire of four and twenty sheets: and that all sorts of paper of the respective dimensions and value of the paper chargeable by this act, under the respective denominations aforesaid, with the respective rates and duties hereby granted, shall be charged and chargeable with the same respective rates and duties, although the same denominations (by which they are now usually known) should be altered, or by whatsoever other name or names the same, or any of them, now are, or during the said term, shall or may be called or known.

XLI. And for the better ascertaining charging and securing the duties by ^{Her Majesty or the treasury to appoint commissioners:} this act set and imposed upon all sorts of paper, and the said pastboards mildboards and scaleboards, made in Great Britain, and upon the said printed painted and stained paper, during the term aforesaid, according to the true meaning of this act, and for preventing of frauds concerning the same; be it further enacted by the authority aforesaid, that such commissioners or persons as her Majesty, her heirs and successors, or the high treasurer of Great Britain now being, or the high treasurer of Great Britain, or any three or more of the commissioners of the treasury for the time being, shall from time to time, by one or more commission or commissions for that purpose appoint, shall be her Majesty's commissioners for the receipt and management of the said duties by this act set and imposed upon all paper, pastboards, mildboards and scaleboards made within Great Britain, and upon the said printed painted and stained paper, chargeable by this act; which said commissioners, or the major part of them respectively, shall and have hereby power, by commission ^{who are to appoint officers, &c.} under their respective hands and seals, to substitute and appoint under them such receivers-general, collectors, comptrollers, surveyors and other officers, as shall be requisite and necessary for the purposes aforesaid; and that the said commissioners so to be appointed, and all the officers for the said duties upon paper, shall have out of the same such salaries and rewards for their respective services in relation to the same duties, as the said high treasurer now being, or the high treasurer, or any three or more of the commissioners of the treasury for the time being, shall think reasonable to establish or allow in that behalf; and that the said respective commissioners for the said duties ^{The money be paid into the exchequer.} on paper for the time being, shall from time to time cause all the monies to arise by or for the said duties on the said paper, pastboards, mildboards and scaleboards, and for the said printed painted and stained paper, to be made or wrought in Great Britain during the term aforesaid (the necessary charges of

of managing, collecting, raising, paying and accounting for the same excepted) to be paid from time to time, as the same shall arise, into the receipt of her Majesty's exchequer in *England*, under the penalties forfeitures and disabilities herein after expressed.

Duty on paper paying *ad valorem*, how ascertained.

XLII. And it is hereby enacted and declared, that the values of such of the said paper made in *Great Britain* as is to pay duty *ad valorem* as aforesaid, shall in all cases be taken to be so much as such paper shall be worth to be sold (so soon as the same is perfectly made from time to time) at the next market town, without respect to the duty hereby charged thereupon; and that the collector for the time being shall receive the said duties payable *ad valorem* for such paper accordingly; upon the oath of the maker or makers of such paper, or of his or their chief workman or servant employed in making the same, according to the best of their knowledge or belief; unless such maker workman or servant be a known *quaker*, and the solemn affirmation of such maker workman or servant to the same effect, in case he or she be a known *quaker*, shall and may be taken instead of such oath: which oaths and affirmations to ascertain the value of such paper so to be charged, shall and may be administered by the proper collector or supervisor of the district or division within which such maker of paper doth inhabit, without any fee or charge for the same.

Makers of paper pastboard, &c. before 24 June 1712, to give notice of their names and places of abode, and of their work-houses, &c. on pain of 30*l*. By 1 Geo. 1. st. 2. c. 36. § 17. officers are to take account of the quantities, &c. of paper before printing, &c.

XLIII. And it is hereby further enacted by the authority aforesaid, that all and every person and persons whatsoever, who on or before the four and twentieth day of *June* in the year of our Lord one thousand seven hundred and twelve, shall make any paper, pastboard, mildboard or scaleboard, or shall print paint or stain any paper in *Great Britain* as aforesaid, for sale or not for sale, shall, on or before the said four and twentieth day of *June* one thousand seven hundred and twelve, give or leave notice in writing at the office for the said duties on paper, next to the place where such paper, pastboard, mildboard and scaleboard shall be made, or where such paper shall be made, printed, painted or stained, of their respective names and places of abode, and of the place or places where every such person or persons do usually make or print, paint or stain any such paper, pastboard, mildboard or scaleboard: and that all and every such maker or makers, as often as he she or they shall change their places of making, printing, painting, or staining of paper, or making of pastboards mildboards and scaleboards; and all and every person and persons who shall at any time or times hereafter, during the continuance of the said duties on paper, be a maker or makers of paper, pastboard, mildboard or scaleboard, or shall print paint or stain any paper as aforesaid; shall give or leave the like notice of their respective names and places of abode, and the places where they shall respectively make or intend to make any such paper, pastboard, mildboard or scaleboard, or to print paint or stain any such paper as aforesaid, before they respectively do presume to make, print, paint or stain the same, in any such new or other place or places; to the end the said commissioners or other officers for the said duties on paper, may from time to time have due knowledge of all the places where such goods shall be made or wrought, and be the better enabled to secure the duties hereby granted thereupon: and if any such person or persons who shall make, print, paint, or stain any paper, or make any pastboard mildboard or scaleboard, for which a duty ought to be paid by this act, shall neglect to give or leave such notice as aforesaid, he she or they shall, for every such offence, forfeit the sum of thirty pounds.

And of their places for drying, &c. on pain of 20*l*.

XLIV. And the better to prevent any frauds or concealments, whereby her Majesty, her heirs or successors, may be injured or deprived of her or their dues, be it further enacted by the authority aforesaid, that no person whatsoever, during the continuance of the said duties upon paper, shall use any place for drying the same, or making it fit for use, other than such common place or places whereof he she or they shall first have given or left notice in writing at the proper office for the same duties, to be the place or places

places for his her or their drying or finishing the same; upon pain of forfeiting the sum of twenty pounds for every such offence.

XLV. And it is hereby further enacted by the authority aforesaid, that from and after the four and twentieth day of *June* one thousand seven hundred and twelve, during the continuance of the said duties upon paper, all and every person and persons who shall make any paper, pastboard, mildboard or scaleboard in *Great Britain*, or print, paint, or stain any paper as aforesaid, in *Great Britain*, shall once in every six weeks make a true entry in writing, at the next office for the said duties upon paper, of all the paper, pastboards, mildboards and scaleboards by him her or them severally made fit for use within such six weeks respectively; which entries shall contain the just kinds and quantities thereof, on pain to forfeit on every neglect of such entry the sum of fifty pounds: which entries shall be made upon oath, or upon affirmation as aforesaid, to be respectively taken and administered as this act prescribes, in cases where the value of any unrated paper is to be ascertained as aforesaid, without any fee or charge whatsoever to be demanded or taken for the same.

Entry to be made once in six weeks upon oath, &c.

Penalty 50*l*.

XLVI. Provided always, that no person who shall make, print, paint or stain any paper, pastboard, mildboard or scaleboard, shall be obliged to go or send farther than the market town where his or her paper is made, printed, painted or stained, or such boards are made, or the next market town to the place of making, printing, painting or staining the same respectively, for the making of such oaths, affirmations or entries as aforesaid.

Entries, &c. to be at the next market town.

XLVII. And be it further enacted, that all and every person and persons who shall make any paper, pastboard, mildboard or scaleboard in *Great Britain*, or print, paint, or stain any paper in *Great Britain*, shall from time to time, within six weeks after he she or they shall make, or ought to have made such entry as aforesaid, pay and clear off all the said duties for all such paper, pastboard, mildboard or scaleboard, as shall by or for them respectively be made, and for all such paper as shall by them respectively be printed, painted or stained, so as to be fit for use or sale; upon pain of forfeiting for every such offence double the sum of the said duty whereof the payment shall be so refused or neglected, and that no such person, after such default in payment made, shall sell deliver or carry out any paper, pastboard, mildboard or scaleboard, until he hath paid and cleared off his duty as aforesaid, on pain to forfeit double the value of the paper, pastboard, mildboard and scaleboard, so delivered or carried out.

Duty to be cleared off in six weeks after entry, on pain of double the duty.

XLVIII. And be it further enacted by the authority aforesaid, that all and every the officers of the said duties on paper, shall at all times, by day or by night (and if in the night, then in the presence of a constable or other lawful officer of the peace) be permitted, upon his or their request, to enter into the house, mill, yard, dryinghouse, ware-house, or other place belonging to or used by any person or persons, who, within or during the term of years last mentioned, shall make any paper, pastboard, mildboard or scaleboard in *Great Britain*, or shall print paint or stain any paper for hangings or other uses as aforesaid, and to take a just account of the kinds and quantities of the paper, pastboards, mildboards and scaleboards, which shall have been made, printed, painted or stained, by such person or persons from time to time, and shall thereof make a report or return in writing to the respective commissioners for the said duties on paper, or such as they respectively shall appoint to receive the same, leaving a true copy, if demanded, of such report in writing under his hand, with or for the said makers of paper, pastboards, mildboards and scaleboards, or the persons that shall print, paint, or stain such paper respectively; and such report or return of the officer or officers last mentioned, shall be a charge upon such maker or makers of paper, pastboards, mildboards and scaleboards, and upon the persons who shall print, paint, or stain paper as aforesaid respectively; and if the said officer shall refuse or neglect to give or leave a true copy of his report in writing at the time of tak-

Officers may enter by day or night into any mills, yards, &c.

to take account of the kinds of paper, &c. made, and report to the commissioners,

leaving a copy with the makers, on pain of 40*s*.

ing such account, being demanded as aforesaid, every such officer, for every such offence, shall forfeit and pay the sum of forty shillings to every such maker or person respectively.

Officers to be sworn.

XLIX. Provided always, that every officer who shall be impowered to make such charge as is last mentioned, shall, in the first place, be sworn for the due and faithful execution of his office; and the oath in that behalf shall and may be administered by all or any the commissioners of the said duties on paper, or by any of her Majesty's justices of the peace, who shall give to such officers a certificate thereof.

Officers to take an account of rags, cordage, &c. in makers custody, &c.

L. And for the better preventing of frauds, it is hereby enacted, that all and every the officers of the said duties on paper, shall also be permitted to take an account of the quantities of rags, cordage, and other materials, for making the said paper, pastboards, mildboard and scaleboard, chargeable by this act, which shall be in the custody or possession of any maker, and of all paper in the possession of any person using the art of printing, painting or staining paper, and of their respective proceedings in making, printing, painting or staining the same; and if any such maker or other person shall obstruct or hinder any the said officers in the execution of the powers and authorities given to him or them by this act, for ascertaining and securing the said duties relating to paper, pastboards, mildboards or scaleboards, or the printing painting or staining thereof, the offenders therein, for every such offence, shall forfeit the sum of twenty pounds.

No paper-makers, &c. to remove goods before account taken by the officer, &c. on pain of 20*l*.

And by 1 Geo. 1. st. 2. c. 36. § 18. painters of paper removing paper before it is stamped, forfeit 20*l*. and the paper.

LI. And be it further enacted by the authority aforesaid, that no person or persons who shall be a maker or makers of paper, pastboard, mildboard and scaleboard, or shall print paint or stain any paper chargeable by this act, shall (under pain of forfeiting the sum of twenty pounds for every such offence) remove carry or send away, or suffer to be removed carried or sent away any paper, by him her or them made, printed, painted or stained, or any pastboard mildboard or scaleboard by him her or them made, of which no account shall have been first taken by the proper officer, from the warehouse, work-house, or other place where such goods shall have been first put, after their being dried and fit for use, without giving to the proper officer two days notice at the least, of his her or their intentions to remove carry or send away the same, that so the said officer (without his own wilful neglect or default) may have time to take an account thereof.

Paper-makers, &c. to keep their goods not surveyed, separate, on pain of 5*l*.

LII. And it is hereby further enacted, that all and every person and persons who shall be makers of paper pastboard or scaleboard, or printers painters or stainers of any such paper as aforesaid, shall from time to time keep all the paper by them respectively made, printed, painted or stained, and all the pastboard mildboard and scaleboard by him or them respectively made, and which shall not have been surveyed and taken an account of by the said officers for the said duties thereupon, separate and apart from all other their paper and other commodities aforesaid, which shall have been surveyed and taken an account of by such officers, for the space of eight and forty hours after the making, printing, painting or staining thereof, unless such paper, and other the goods last mentioned, shall have been sooner surveyed and taken an account of by the said officers respectively; on pain to forfeit, for every such offence therein, the sum of five pounds.

Concealing paper, &c. forfeits 20*l*.

LIII. And be it further enacted, that if any of the said makers, printers, painters or stainers, shall fraudulently hide or conceal, or cause to be hid or concealed, any paper, pastboard, mildboard and scaleboard made, or any paper printed painted or stained, chargeable by this act, or any the materials for making the same, to the intent to deceive her Majesty of the just duties by this act granted thereupon, that then, and in every such case, the party so offending, shall forfeit the sum of twenty pounds for every such offence.

LIV. And be it further enacted by the authority aforesaid, that all paper, pastboards, mildboards and scaleboards, and all materials and utensils for making them, or any of them, or printing, painting, or staining such paper

as aforesaid, which shall be found in any private ware-house, workhouse, ^{Paper, &c.} drying-room, or other place for making or keeping, or for printing, paint- ^{found in pri- vate work- house unen- tred, forfeit- ed, or the va- lue.} ing or staining the same, for which no entry shall be made, or notice given as aforesaid, shall be forfeited and lost, and the same, or the value thereof, shall and may be seized and recovered by the said officer or officers for the said duties upon paper, to her Majesty's use.

LV. And it is hereby further enacted by the authority aforesaid, that all ^{All paper, &c.} the paper, pastboard, mildboard and scaleboard, and all the materials and ^{chargeable with the du- ties in arrear, &c.} utensils for the making thereof, and for printing painting or staining such paper as aforesaid, in the custody of any maker or makers, or of any such printer, painter, or stainer of paper as aforesaid, or of any person or persons to the use of or in trust for them, or any of them, shall be liable and subject to, and are hereby made chargeable with, all the debts and duties for paper, pastboard, mildboard and scaleboard made, or for such paper printed painted or stained as aforesaid, in arrear and owing by such person or persons for any such goods so made, printed, painted or stained, by him her or them, or in his her or their ware-houses, working-houses, or places aforesaid, and shall be also subject to all penalties and forfeitures incurred by such person or persons so using such work-house or other place, for any offence against this act relating to the said duties upon such paper, pastboard, mildboard and scaleboard; and it shall and may be lawful, in all such cases, to levy debts and penalties, and use such proceedings as may lawfully be done by this act in relation to paper, in case the debtor or offender were the true lawful owner of the same.

LVI. And be it further enacted by the authority aforesaid, that for all ^{Duties on stock in hand, 24 June 1712.} paper (whether the same be of foreign or *British* manufacture) and for all pastboards mildboards and scaleboards, which any merchants, stationers, wholesale sellers, retailers, printers, paper-makers, or other dealers in paper in *Great Britain*, or any person or persons in trust for him her or them, or for his her or their use, shall be possessed of and interested in, upon the four and twentieth day of *June* in the year of our Lord one thousand seven hundred and twelve, being for sale; and for all paper printed painted or stained as aforesaid, which shall be in the hands of any person or persons for sale, on the said four and twentieth day of *June* one thousand seven hundred and twelve, there shall be yielded and paid to her Majesty the like rates as are by this act to be paid for the like sorts of paper, pastboard, mildboard and scaleboard, respectively to be made or imported, or paper to be printed painted or stained as aforesaid, after the said four and twentieth day of *June* one thousand seven hundred and twelve; and that like entries shall be made, and the duties paid down, or secured to be paid within three months, and the like allowance shall be made for prompt payment, and all matters and things shall be done, and permitted to be done, for ascertaining and securing the said duties for such stocks of paper, and other commodities last mentioned, and the like penalties and forfeitures shall be inflicted for any fraud, concealment, refusal, neglect, or other offence relating thereunto, as are by this act provided, in relation to the stocks of scope which any dealers therein shall have upon the said tenth day of *June* one thousand seven hundred and twelve, or in relation to the duties thereof.

LVII. Provided always, and be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons who shall have actually paid her Majesty's duties by this act payable for any quan- ^{Paper, &c. that hath paid the duty may be exported, on security, &c.} tity of paper, pastboard, mildboard and scaleboard whatsoever made in *Great Britain*, or imported into the same, or for any such printed painted or stained paper as aforesaid, and to and for any other person or persons who shall buy, or be lawfully entitled to any such quantity of paper, or any other the goods last mentioned, from the said person or persons who actually paid her Ma- jesty's duties for the same, to export such paper, pastboard, mildboard or scaleboard, or printed painted or stained paper for any foreign parts, by way of

of merchandize, giving sufficient security before the shipping thereof for exportation, that the particular quantities of such commodities which shall be intended to be exported as aforesaid, and every part thereof, shall be shipped and exported, and that the same, or any part thereof, shall not be reloaded or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective port for such exportation, is hereby directed and authorized to take in her Majesty's name, and to her use.

Paper, &c. reloaded, forfeited, or the value.

LVIII. Provided always, that if after the shipping any such paper, or other the commodities last mentioned, to be exported as aforesaid, and the giving or tendring such security as aforesaid, in order to obtain the allowance or drawback herein after mentioned, the paper or other commodities so shipped to be exported, or any part thereof, shall be reloaded in any part of *Great Britain*, that then, and in every such case (over and above the penalties of the bond which shall be levied and recovered to her Majesty's use) all the paper and commodities which shall be so landed, or the value thereof, shall be forfeited.

On oath that the duty has been paid or secured, and on debenture from the customer, &c. collector to repay the duties.

LIX. And it is also hereby enacted, that any person or persons who shall export any paper, or any pastboard, mildboard or scaleboard, or any such printed painted or stained paper as aforesaid, to any foreign parts, shall or may make proof, upon oath, or by such affirmation respectively, as aforesaid, that the duties thereof have been paid or secured according to this act (which oath or affirmation the collector who received the said duties is hereby required and impowered to administer) and thereupon the said customer or collector of the said port of exportation, shall give to the exporter thereof a debenture, expressing the true quantities and kinds of such commodities so exported; and the exportation thereof being certified by the searcher upon the said debenture, the collector appointed to receive the said duties upon paper in such county or place where the same were exported (upon producing the said debenture so certified to him) shall forthwith pay the duties which shall have been received upon this act for the paper, pastboard, mildboard and scaleboard so exported, to the persons or agents so exporting the same: and if such collector shall not have money in his hands to pay any such debenture, then the said respective commissioners for the said duties of paper are hereby required to pay, or cause to be paid, the said debenture out of any duties upon paper arising by this act; or if the duty of such commodities aforesaid so exported were only secured, and shall remain unpaid, then the same shall be discharged upon the security for the same; any thing in this act contained to the contrary notwithstanding.

All the powers in 12 Car. 2. c. 24. and other excise acts, applied to these duties.

LX. And be it further enacted by the authority aforesaid, that all and every the powers, directions, rules, penalties, forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King *Charles* the second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to her Majesty's revenue of excise upon beer ale and other liquors, are provided and established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties hereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act) shall be practised used and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering and paying the said duties upon paper, and other the commodities last mentioned, hereby granted, during the continuance of this act, as fully and effectually, as if all and every the said powers, rules, directions, penalties, forfeitures, clauses, matters and things, were particularly repeated in this present act.

All fines, &c. to be sued for as by the laws of excise.

LXI. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures in relation to the said duties by this act imposed upon paper, and upon printed painted and stained paper, and upon pastboard mildboard

mildboard and scaleboard, shall be sued for, levied, recovered, or mitigated, by such ways means and methods, as any penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of her Majesty's courts of record at *Westminster*, or in the court of session, court of justiciary, or court of exchequer of *Scotland* respectively as aforesaid; and that one moiety of every such fine penalty and forfeiture (the said penalty on the officer for not giving or leaving a copy of his charge as aforesaid only excepted) shall be to her Majesty, her heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

LXII. Provided always, and it is hereby enacted, that such persons as, in pursuance of this act, shall be commissioners for the said duties on the several sorts of paper, and other the commodities last mentioned to be made, printed, painted or stained in *England, Wales*, and the town of *Berwick upon Tweed*, shall have the same jurisdiction power and authority, and may adjudge, determine, mitigate and order, in all cases and matters relating to the same duties arising within the limits aforesaid, as the commissioners of excise upon beer and other liquors may or can lawfully exercise, adjudge, determine, mitigate or order in the like cases or matters in relation to the said duties of excise, by any law or statute now in force.

LXIII. Provided always, and be it enacted by the authority aforesaid, that for the encouragement of learning, so much money as shall from time to time be paid for the duties granted by this act for any quantities of paper, which, during the continuance of the said duties, shall be used in the printing any books in the *Latin, Greek*, oriental or northern languages, within the two universities of *Oxford* and *Cambridge*, or either of them, by permission of the vice-chancellors of the same respectively, shall and may be drawn back and repaid in manner following; that is to say, the chief manager of the press in each of the said universities, shall and may from time to time make proof, by oath in writing, before the vice-chancellor (who is hereby empowered to administer the same) expressing therein the kinds and quantities of the paper so used, and how much the duties thereof, payable by this act, doth amount to; which said oath in writing being certified by the said vice-chancellor, and produced to the lord treasurer, or commissioners of the treasury for the time being, the said lord treasurer, or commissioners of the treasury for the time being, shall forthwith from time to time issue his or their orders or warrants to the respective commissioners, who by this act are to manage the duties upon paper, to cause payment to be made of so much money as the duties, payable by this act for the paper so used in the printing of the said books in the said universities as aforesaid, shall amount to; the same payment to be made (without any fee or charge whatsoever, and without delay) to such person or persons as the said respective vice-chancellors shall authorize and appoint to receive the same, out of any of the duties upon paper arising by this act; any thing in this act contained to the contrary notwithstanding.

LXIV. Provided always, and be it enacted by the authority aforesaid, that, for the encouragement of learning, so much as shall from time to time be paid for the duties granted by this act, for any quantities of paper which, during the continuance of the said duties, shall be used in the printing any books in the *Latin, Greek*, oriental or northern languages, within the universities of *Scotland*, or any of them, by permission of the principal of the same respectively, shall and may be drawn back and repaid in manner following; that is to say, the chief manager of the press in the said universities shall and may, from time to time, make proof by oath in writing before the principal (who is hereby empowered to administer the same) expressing therein the kinds and quantities of the paper so used, and how much the duty thereof payable by this act doth amount to; which oath in writing being certified by the said principal, and produced, the lord treasurer of *Great Britain*, or the lords commissioners of the treasury for the time being, shall forthwith, from

Commissioners for these duties have the same jurisdiction as of excise.

Books printed at *Oxford* or *Cambridge* in *Latin, Greek*, oriental or northern languages, to have a drawback of the duty on paper;

and in the universities of *Scotland*.

time to time, issue his or their orders or warrants to the respective commissioners, who by this act are to manage the duties upon paper, to cause payment to be made of so much monies as the duties so used in the printing of the said books in the said universities of *Scotland* shall amount to; the same payments to be made without any fee or charge whatsoever, and without delay, to such person or persons as the said respective principals shall authorize and appoint to receive the same, out of any of the duties upon paper arising by this act in *Scotland*; any thing in this act contained to the contrary notwithstanding.

Pastboards
made of paper
that has paid
the duty, not
chargeable.

LXV. Provided always, and it is hereby declared, that pastboard made in *Great Britain* of paper which shall have paid the duties charged and chargeable by this act, shall not be charged with any further or other duties, by virtue of this act, upon the pasting or annexing together the sheets of such paper, and its receiving thereby the denomination of pastboard or pasted paper.

Printed linens
imported to
pay 15*l.* per
cent. *ad valo-*
rem from 20
July 1712, for
32 years.

Made perpe-
tual by

3 Geo. 1. c. 7.

See an addi-
tional duty

12 Ann. st. 2.

c. 9. § 5.

Lawns, striped

or chequered

linens all white,

neckcloths striped at the end only, and barras or packing canvas, and buckrams, are declared not to be charged,

12 Ann. st. 2. c. 19.

LXVI. And be it also enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, to and for the use of her Majesty, her heirs and successors, for and upon all chequered and striped linens, and upon all linens printed, painted, stained or dried, after the manufacture, or in the thread or yarn before the manufacture, in any foreign parts, which at any time or times within or during the term of thirty two years, to be reckoned from the twentieth day of *July* one thousand seven hundred and twelve, shall be imported or brought into the kingdom of *Great Britain*, and may lawfully be used or worn there (over and above all other customs, subsidies, and duties imposed upon or payable for the same) a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, to be paid by the importers respectively.

LXVII. And it is hereby enacted, that the duty upon such imported linens chargeable by this act, shall, from time to time, be managed, ascertained, paid, secured, raised, levied and brought into the exchequer, in the same manner and form, and by such rules, ways, means and methods, and under such penalties and forfeitures, as the abovesaid duties upon imported paper are by this act to be managed, ascertained, paid, secured, raised, levied and brought in, as aforesaid; and that all the provisions, penalties, forfeitures, clauses, matters and things, contained in this act, for managing, ascertaining, paying, securing, raising, levying and bringing in the said duties upon paper imported, or any of them, shall be applied, practised, and put in execution, for managing, ascertaining, paying, raising, securing, levying and bringing in the said duties upon the importation of such linen as aforesaid, as fully and effectually as if the same were again repeated in this present act.

LXVIII. And moreover it is hereby enacted by the authority aforesaid, that from and after the said duties hereby granted upon the said chequered, striped, printed, painted, stained and dyed linens, imported as aforesaid, from time to time, shall be paid to her Majesty's use, the respective commissioners, officer and officers of the customs of the port or place where the same shall be imported, shall cause every piece and parcel thereof to be marked or stamped with a distinct seal or mark, to be provided and used as this act directs, to denote the payment of the duties for the same.

Duty on silks,
callicoes, li-
nens and stuffs,
printed in
Great Britain
from 20 *July*
1712, for 32
years.

LXIX. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, to and for the use of her Majesty, her heirs and successors, for and upon all silks, callicoes, linens and stuffs, of what kind soever, which at any time or times within or during the term of thirty two years, to be reckoned from the twentieth day of *July* one thousand seven hundred and twelve, shall be printed, stained, painted or dyed in *Great Britain* (such callicoes linens and fustians as shall be dyed throughout

of one colour only, and stuffs made of woollen, or whereof the greatest part in value shall be woollen, always excepted) the several and respective rates and duties herein after expressed (over and above the duties payable upon the importation of them, or any of them) that is to say,

Made perpetual by
3 Geo. 1. c. 7.
See an additional duty
12 Ann. st. 2.
c. 9. § 6.
Silks.

For and upon all silks so printed, stained or painted in Great Britain (silk handkerchiefs excepted) the sum of six pence for every yard in length, reckoning half a yard for the breadth.

And for all silk handkerchiefs so printed, stained, or painted in Great Britain, the sum of three pence for every yard square, and in those proportions for wider or narrower silks.

Silk handkerchiefs.

*For and upon all callicoes * to be so printed, stained, painted or dyed in Great Britain (except as aforesaid) the sum of three pence for every yard in length, reckoning one yard wide, and after that proportion.*

Callicoes.

And for and upon all linen and stuffs (except before excepted) to be printed, stained, painted or dyed, as aforesaid in Great Britain, within or during the term last mentioned, the sum of three half pence for every yard in length, reckoning yard wide, and after that rate for a greater or lesser quantity.

Linen and stuffs.

LXX. And for the better ascertaining charging and securing the said duties by this act set and imposed upon all silks, callicoes, linen and stuffs (except before excepted) which shall be printed, painted, stained or dyed as aforesaid in *Great Britain*, within or during the term last mentioned, and for preventing of frauds concerning the same; be it further enacted by the authority aforesaid, that such commissioners or persons as her Majesty, her heirs or successors, or the high treasurer of *Great Britain* now being, or the high treasurer of *Great Britain*, or any three or more of the commissioners of the treasury for the time being, shall from time to time, by one or more commission or commissions for that purpose appoint, shall be her Majesty's commissioners for the receipt and management of the said duties set and imposed upon all such silks, callicoes, linens and stuffs, printed, painted, stained or dyed as aforesaid in *Great Britain*, as are chargeable by this act; which said commissioners, or the major part of them respectively, shall and have hereby power, by commission under their respective hands and seals, to substitute and appoint under them such receivers-general, collectors, comptrollers, surveyors and other officers, as shall be requisite and necessary for the purposes aforesaid; and that the said commissioners so to be appointed, and all the officers for the duties last mentioned, shall have out of the same such salaries and rewards for their respective services in relation to the same duties, as the said high treasurer now being, or the high treasurer, or any three or more of the commissioners of the treasury for the time being, shall think reasonable to establish or allow in that behalf; and that the said respective commissioners for the said duties last mentioned for the time being, shall from time to time cause all the monies to arise by or for the same duties, during the continuance thereof (the necessary charges of managing, collecting, raising, paying and accounting for these duties excepted) to be also paid from time to time, as the same shall arise, into the receipt of her Majesty's exchequer in *England*, under the penalties forfeitures and disabilities herein after expressed.

Her Majesty or the treasury to appoint commissioners:

who are to appoint officers, &c.

LXXI. And it is hereby enacted by the authority aforesaid, that all and every person and persons whatsoever, who on or before the twentieth day of *July* in the year of our Lord one thousand seven hundred and twelve, shall print, stain, paint or dye any of the said goods, so that a duty shall be payable by this act upon the printing, staining, painting or dyeing the same as aforesaid, shall, on or before the said twentieth day of *July* one thousand seven hundred and twelve, give or leave notice in writing at the next office for the same duties, of their respective names and places of abode, and of the place or

Callico-printers to give notice of their names and places of abode, &c. Persons printing at other places than their residence,

* Printed callicoes (except dyed all blue) are prohibited to be worn, or used in furniture, in Great Britain, by 7 Geo. 1. c. 7. for encouraging the woollen and silk manufactures.

are to make
particular en-
tries of their
goods, and pay
the duties be-
fore printing,
1 Geo. 1. st. 2.
c. 36. § 21.

on forfeiture
of 30*l*.

To make en-
tries, &c. once
in six weeks,
on forfeiture
of 50*l*.

Entries, &c.
at the next
market town.

Printers of
silk, &c. once
in six weeks to
clear off the
duties, on for-
feiture of dou-
ble duty, &c.

or places where every such person or persons do usually print, paint, stain or dye as aforesaid, any such silk, linens, callicoes or stuffs, or dry the same: and that all and every such printer, painter, stainer or dyer, as often as he she or they shall change their places of printing, painting, staining or dying, any the said goods, or for drying the same; and all and every person and persons who shall at any time or times, during the continuance of this act, be a printer, painter, stainer or dyer, of any such silks, callicoes, linens or stuffs, or shall print, paint, stain or dye, any such goods as aforesaid; shall give or leave the like notice of their respective names and their places of abode, and the rooms and places where they shall respectively work, or intend to work, in such printing, painting, staining or dying, and the places where they respectively shall dry, or intend to dry, any such goods as aforesaid, before they respectively do presume to work in any such new or other place or places; upon pain to forfeit the sum of thirty pounds for every neglect or default, by not giving such notice as aforesaid.

LXXII. And it is hereby further enacted by the authority aforesaid, that from and after the said twentieth day of *July* one thousand seven hundred and twelve, during the continuance of this act, all and every person and persons who shall print, paint, stain or dye, in *Great Britain* as aforesaid, any silks, callicoes, linens and stuffs, upon the printing, painting, staining or dying, whereof a duty is chargeable by this act, shall, once in every six weeks, make a true entry in writing at the next office for the same duties of all such silks, callicoes, linens and stuffs, so by him her or them severally printed, painted, stained or dyed, within every such six weeks respectively, which entries shall contain the just kinds and quantities thereof: and if such printer, painter, stainer or dyer, be not the true owner of such goods, or any of them so printed, painted, stained or dyed, then, and in every such case, he she or they, in every such entry, shall specify the names and places of abode of the persons who are the owners thereof, or for whose account they respectively do print, paint, stain or dye the same; on pain to forfeit for every neglect of such entry the sum of fifty pounds; which entry shall be made upon the oath of the printer, painter, stainer or dyer, or of his her or their chief workman employed, to the best of their knowledge or belief, unless he she or they be a known *quaker*, and the solemn affirmation of a known *quaker*, to the same effect, shall be taken instead of such oath; and the said oaths and affirmations, to verify such entries, shall and may be administered by the proper collector or supervisor of the district or division within which such printer, painter, stainer or dyer, doth inhabit, without any fee or charge whatsoever to be taken for the same.

LXXIII. Provided always, that no person for the making of such entries oaths or affirmations as are last mentioned, shall be obliged to go or send further than the market town where his or her silks, callicoes, linen or stuffs, are printed, painted, stained or dyed, or the next market town to the place of printing, painting, staining or dying the same.

LXXIV. And be it further enacted by the authority aforesaid, that all and every person and persons who shall print, paint, stain or dye as aforesaid, any silks, callicoes, linens, or such stuffs as aforesaid in *Great Britain*, shall from time to time, within six weeks after he she or they shall make, or ought to have made such entry as aforesaid, clear off all the said duties which shall be then due or remain unpaid, for all such silks, callicoes, linens and stuffs, as shall have been printed, painted, stained or dyed, by him her or them respectively as aforesaid; upon pain of forfeiting for every default therein double the sum of the same duties whereof the payment shall be so neglected, and that no such person, after such default in payment made, shall deliver or carry out, or cause to be delivered or carried out, any such printed, painted, stained or dyed goods, until he hath paid and cleared off his duty, on pain to forfeit double the value of the goods so delivered or carried out.

LXXV. And

LXXV. And be it further enacted by the authority aforesaid, that all and every the officers of the said duties on the said printed, painted, stained or dyed goods, shall at all times, by day or by night, and, if in the night, then in the presence of a constable or other lawful officer of the peace, be permitted, upon his or their request, to enter into the house, work-house, drying-house, warehouse, field, or other place belonging to or used by any person or persons who, within or during the term of years last mentioned, shall print, paint, stain or dye, any silks, callicoes, linens or stuffs (except before excepted) and to take a just account of the kinds and quantities thereof which shall have been printed, painted, stained or dyed, by such person or persons, from time to time; and shall thereof make a report or return in writing to the respective commissioners for the duties last mentioned, or such as they respectively shall appoint to receive the same; leaving a true copy (if demanded) of such report in writing under his hand, with or for the said printer, painter, stainer or dyer respectively: and such report or return shall be a charge upon every such printer, painter, stainer or dyer respectively: and if the said officer shall refuse or neglect to give or leave a true copy of his report at the time of taking such account, being demanded as aforesaid, every such officer, for every such offence, shall forfeit the sum of forty shillings to every such printer, painter, stainer or dyer respectively.

Officers may enter printers houses to take account of silks, &c.

and make report,

leaving a copy on pain of 40s.

LXXVI. Provided always, that every officer who shall be impowered to make such charge as is last mentioned, shall in the first place be sworn for the due and faithful execution of his office; and the oath in that behalf shall and may be administered by all or any the commissioners for the duties last mentioned, or by any of her Majesty's justices of the peace, who shall give to such officer a certificate thereof.

Officers to be sworn.

LXXVII. And for the better prevention of frauds, be it further enacted, that all and every the officers of the said duties on such printed, painted, stained or dyed goods as aforesaid, shall also be permitted to take an account of the quantities of silks, callicoes, linens and stuffs, which shall, at any time or times, be in the custody or possession of any printer, painter, stainer or dyer, to be printed, painted, stained or dyed; and in case such officer or officers shall miss any quantity or quantities of such silk, callicoes, linen or stuffs, whereof he had taken an account at his last survey, and shall not, upon reasonable demand, receive satisfaction what is become of the same, then, and in every such case, it shall and may be lawful for such officer to charge such printer, painter, stainer or dyer, with the duties of such silks, callicoes, linens or stuffs so missing, as if the same were printed, painted, stained or dyed.

Officers to take account of the quantities of silks, &c.

LXXVIII. And be it enacted, that if any person or persons who shall print, paint, stain or dye, any the goods aforesaid, shall obstruct or hinder any the said officers in the execution of the powers given by this act, for ascertaining and securing the duties thereupon, the offenders therein, for every such offence, shall forfeit the sum of twenty pounds.

Obstructing officer forfeits 20l.

LXXIX. And be it further enacted by the authority aforesaid, that no person or person who shall print, paint, stain or dye any silks, callicoes, linens or stuffs, chargeable with the said duties by this act, shall remove carry or send away, or suffer to be removed carried or sent away, any the silks, callicoes, linens or stuffs, by him her or them printed, painted, stained or dyed respectively, until such time as the proper officer shall have taken an account of every particular quantity of such goods so to be carried away, and until every particular piece and parcel or remnant of such goods be duly marked with a stamp or seal, denoting the charging of the duty as this acts directs; upon pain of forfeiting the sum of twenty pounds for every such offence, and that all the printed, painted, stained or dyed silks, callicoes, linen and stuffs, so carried away, without being marked with a stamp or seal, denoting the charging of the said duties, and being found in the possession of any draper, or other

Printers not to remove the silk till officer has taken account; or before marking; on forfeiture of 20l. &c.

See 12 Ann. st. 2. c. 9. § 13.

Being found unmarked are forfeited, and sol. by 5 Geo. 1. c. 11. § 15.

other trader or dealer therein, or any person for the use of such draper trader or dealer for sale, shall and may be seized, or the value thereof shall and may be recovered, *to wit*, one moiety thereof for the use of her Majesty, and the other moiety to the use of the seizer or informer.

Receipts *gratis*.

LXXX. And it is hereby ordained and enacted by the authority aforesaid, that upon payment of the said duties for any quantity of the said printed, painted, stained or dyed goods, the receiver or collector shall give a receipt for the same *gratis*.

Silks not surveyed, to be kept separate, on pain of 5*l*.

LXXXI. And it is hereby further enacted, that all and every the said printers, painters, stainers and dyers, of the said silks, calicoes, linens, and such stuffs as aforesaid, shall from time to time keep so much of the same goods as shall not have been surveyed and taken an account of by the proper officers, separate and apart from all others of the same kinds which shall have been surveyed and taken an account of by such officers; on pain to forfeit for every offence therein, the sum of five pounds.

Such silks concealed forfeit 20*l*.

LXXXII. And be it further enacted, that if any of the said printers, painters, stainers or dyers, shall fraudulently hide or conceal, or cause to be hid and concealed, any silk, callicoe, linen or stuffs, before or after the same are printed, painted, stained or dyed, with intent to deceive her Majesty of her just duties by this act granted, then, and in every such case, the party so offending shall forfeit the sum of twenty pounds for every such offence, and all the silks, calicoes, linens and stuffs, which shall be found in any private work-house, or other place, whereof no notice shall have been given as aforesaid, or the value thereof, shall and may be seized and recovered; *to wit*, one moiety thereof to the use of her Majesty, and the other moiety to the use of the seizer or informer as aforesaid.

Utensils, &c. for printing silks, &c. chargeable with the duties in arrear.

LXXXIII. And be it enacted, that all the utensils and instruments for the printing, painting, staining or dying, of any such goods as aforesaid, in the custody of any such printer, painter, stainer or dyer as aforesaid, or of any person or persons, to the use of or in trust for them, or any of them, shall be liable to, and are hereby made chargeable with, all the debts and duties in arrear and owing by such printer, painter, stainer or dyer, for any such silks, calicoes, linens or stuffs, printed, painted, stained or dyed, by him her and them, or in his her or their work-houses or places aforesaid, and shall be also subject to all penalties and forfeitures incurred by such person or persons so using such work-house or other place, for any offence against this act, relating to the duties of such printed, painted, stained or dyed goods; and it shall and may be lawful, in all such cases, to levy debts and penalties, and use such proceedings, as may lawfully be done by this act in relation to such goods, in case the debtor or offender were the true and lawful owner of the same.

Duty on stock in hand 20 July 1712.

LXXXIV. And whereas several printers, painters, stainers and dyers, and also several merchants, drapers, mercers, upholders, and other traders and dealers, have or may have, on the twentieth day of July one thousand seven hundred and twelve, for sale either by wholesale or retail, several stocks or quantities of such chequered and striped linens, and painted stained and dyed linens as aforesaid, which have been imported into *Great Britain*, and several stocks and quantities of such silks, calicoes, linens and stuffs as aforesaid, which have been printed, painted, stained or dyed as aforesaid in *Great Britain*; be it further enacted by the authority aforesaid, that all and every such printers, painters, stainers, dyers, drapers, mercers, upholders, traders and dealers respectively, having on the said twentieth day of July one thousand seven hundred and twelve, in his her or their custody or possession, or in the custody or possession of any other person or persons, for his her or their use benefit or account, any stock or quantity of such chequered or striped linens, or of such printed, painted, stained or dyed silks, calicoes, linens, or such stuffs as aforesaid, being for sale either by wholesale or by retail, shall yield and pay to her Majesty

Majesty for the same, so much money as one half part of the rates and duties by this act imposed on the like respective commodities after the commencement of this act, shall amount unto; the said half part for the said stocks to be paid within three months after the said twentieth day of *July* one thousand seven hundred and twelve.

LXXXV. And to the end the said stocks may be known and discovered, and the said rates for the same may be ascertained and answered, be it further enacted by the authority aforesaid, that all and every the said printers, painters, stainers, dyers, mercers, drapers, upholders, traders and dealers respectively, shall deliver, or cause to be delivered, on or before the said twentieth day of *July* one thousand seven hundred and twelve, to the proper officer to be appointed in this behalf, a particular in writing, signed by themselves or their appointments, of their several stocks before mentioned, describing the whole quantities and kinds thereof distinctly as they are charged in this act, and shall verify the said particular by such oath or affirmation respectively as aforesaid, to the best of his her or their knowledge and belief; which oath or affirmation shall and may be administered by the proper officers who shall be appointed to receive the said particular; and the proper officers to be appointed for charging the duties on the said printed, painted, stained or dyed goods, are hereby authorized and impowered to enter into any shops warehouses or other places whatsoever, where any such stock of such goods shall be or remain, there to view the same, and to take an account thereof; and all and every the said person or persons chargeable as aforesaid for their respective stock of such goods, shall be obliged, by force and virtue of this act (if thereunto required) to permit and suffer the proper officer and officers to make such entrance and view as aforesaid; and if any person or persons shall refuse to permit or suffer such officer or officers to enter into their shops warehouses or other places (being thereunto required) to view the said stock of chequered and striped linens, and of such printed, painted, stained or dyed silks, calicoes, linens and stuffs as aforesaid, or any of them, and every part thereof, then every such person, for every such refusal, shall forfeit the sum of fifty pounds.

LXXXVI. And it is hereby enacted, that the collector upon the receipt of any the said duties for such stocks of chequered and striped linens, and of such printed, painted, stained or dyed silks, calicoes linens and stuffs, or any of them, shall give a receipt for the same *gratis*; and in case the said duties for such stocks shall not be paid on or before the nine and twentieth day of *September* one thousand seven hundred and twelve, or if before that time the same be not secured to be paid on or before the five and twentieth day of *December* one thousand seven hundred and twelve (which security the proper officers are hereby required to take by bond in her Majesty's name, and to her use) then such officer or officers shall and may, by virtue of this act, levy such duties for the said stock that shall not be paid or secured, by distress of the goods and chattles of the person or persons, bodies politic or corporate, liable thereunto, and, for non-payment, may sell such distress within ten days, tending the overplus (if any be) to the owner, after satisfaction of the duty and charge of the said distress.

LXXXVII. Provided always, that if any such person or persons, chargeable for such stock, shall pay, or cause to be paid, his or their duties for the same within the said space of three months, he she or they shall be allowed for such prompt payment, after the rate of ten pounds *per centum per annum* for every sum so advanced.

LXXXVIII. And be it enacted by the authority aforesaid, that if any person or persons who ought to give such particular of such stock of the chequered and striped linens, and of such printed painted stained and dyed goods as aforesaid, or any of them, shall neglect to give a particular of the same, in such manner and form as aforesaid, on or before the twentieth day of

of July one thousand seven hundred and twelve, or shall wittingly or willingly omit or leave out of the same any part of his her or their said stock, to the intent to defraud her Majesty, or shall fraudulently remove carry away or conceal his her or their said stock, or any part thereof, before her Majesty's duty thereupon shall be paid or secured as aforesaid, that then, and in every such case, he she or they so offending, for every such offence shall forfeit the sum of fifty pounds; and in all and every such case and cases, the stock or quantity of such goods for which no such particular shall have been given, or which shall be fraudulently omitted out of the same, or which shall be so concealed or carried away before her Majesty's duty shall be paid or secured, shall be forfeited, and shall and may be seized by any of her Majesty's officers, *to wit*, one moiety thereof to the use of the Queen, and the other moiety thereof to the use of the seizer.

After the duty
is paid linens
to be stamped.

LXXXIX. And it is hereby further enacted by the authority aforesaid, that from and after the duties of the said stock of chequered and striped linens, and of such printed, painted, stained or dyed goods as aforesaid, or any of them, shall be paid or secured as aforesaid, the officer or officers for the same duties shall cause every piece parcel or remnant, whereof the duty shall be so paid or secured, to be marked with such distinct marks as this act directs, to be provided and used to denote the paying or securing such duty as aforesaid.

No fee for
entries, &c.

XC. Provided always, and it is hereby enacted, that no fee or reward shall be had or taken by any of the said officers from any of the said printers, painters, stainers, dyers, mercers, drapers or others, for any entries, accounts, receipts or marks, before in this act mentioned, or any of them, under the penalty of five pounds to be forfeited to the party grieved for every such offence.

All the powers
in 12 Car. 2.
c. 24. and
other excise
acts, applied
to these du-
ties.

XCI. And be it further enacted by the authority aforesaid, that all and every the powers, directions, rules, penalties, forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King Charles the second, intituled, *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to her Majesty's revenue of excise upon beer ale or other liquors, are provided and established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made or prescribed by this act) shall be practised used and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering and paying the said duties hereby granted upon the said printed, painted, stained or dyed silks, callicoes, linens and stuffs, during the continuance of this act, as fully and effectually, as if all and every the said powers, rules, directions, penalties, forfeitures, clauses, matters and things, were particularly repeated in this present act.

All fines, &c.
to be sued for
as by the laws
of excise.

XCII. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures in relation to the said duties by this act imposed upon any silks, callicoes, linens or stuffs, printed painted, stained or dyed, in Great Britain as aforesaid, shall be sued for, levied, recovered or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of her Majesty's courts of record at Westminster, or in the court of session, court of justiciary, or court of exchequer in Scotland respectively as aforesaid; and that one moiety of every such fine penalty and forfeiture (not otherwise appointed by this act) shall be to her Majesty, her heirs and successors, and the other moiety to him her or them that shall discover inform or sue for the same.

XCIII. Provided

XCIII. Provided always, and it is hereby enacted, that such persons as, in pursuance of this act, shall be commissioners for the said duties on the said silks, calicoes, linens and stuffs, printed, painted, stained or dyed in *England, Wales*, and the town of *Berwick upon Tweed*, shall have the same jurisdiction power and authority, and may adjudge, determine, mitigate and order, in all cases and matters relating to the same duties arising within the limits aforesaid, as the commissioners of excise upon beer ale and other liquors may or can lawfully exercise, adjudge, determine, mitigate or order in the like cases or matters in relation to the said duties of excise, by any law or statute now in force.

Commissioners for these duties have the same jurisdiction in *England*, &c. as of excise.

XCIV. Provided always, and be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons who shall have actually paid her Majesty's duties by this act payable for any of the said imported linens, or for any silks, calicoes, linens or stuffs, to be printed, painted, stained or dyed, as aforesaid in *Great Britain*, and to and for any other person or persons who shall buy, or be lawfully entitled to any such imported linens, or any such goods printed, painted, stained or dyed, as aforesaid in *Great Britain*, from the person or persons who actually paid her Majesty's duties payable by this act for the same, to export any such goods for which the duty was so paid for any foreign parts by way of merchandize, giving sufficient security before the shipping thereof, that the particular quantities so intended to be exported, and every part thereof, shall be shipped and exported, and not to be relanded or brought again into any part or parts of *Great Britain*; which security the customer or collector of the port of exportation shall take in her Majesty's name, and to her use.

These goods having paid the duty, may be exported, on security, &c.

By 12 Ann. c. 9. § 15. the exporter is to give notice of packing, and the officer is to take off the stamps.

XCV. Provided always, that if after the shipping of any such goods, and the giving or tendring such security as aforesaid, in order to obtain the allowance or drawback herein after mentioned, the same, or any part thereof, shall be relanded in any part of *Great Britain*, that then, and in every such case (over and above the penalty of the bond which shall be levied and recovered to her Majesty's use) all the said goods which shall be so landed, or the value thereof, shall be forfeited.

If relanded, forfeited.

XCVI. And it is also hereby enacted, that any person or persons who shall export any such chequered, striped, printed, painted, stained or dyed goods as aforesaid to or for any foreign parts, shall and may make proof upon oath, or by such affirmation respectively as aforesaid, that the duties thereof have been paid or secured according to this act (which oath or affirmation the customer or collector of the port of exportation is hereby required and empowered to administer) and thereupon the said customer or collector of the said port of exportation shall give to the exporter thereof a debenture, expressing the true kinds and quantities of the chequered and striped linens, and of the said printed, painted, stained and dyed goods so exported; and the exportation thereof being certified by the searcher upon the said debenture, the collector appointed to receive the said duties upon such chequered and striped linens, printed, painted, stained and dyed goods, in the county or place where such exportation was made (upon producing the said debenture so certified to him) shall forthwith pay the duties which shall have been received upon this act for the goods so exported, to the persons or agents so exporting the same; and if such collector shall not have money in his hands to pay any such debenture, then the respective commissioners for the said duties on chequered and striped linens, printed, painted, stained and dyed goods, are hereby required to pay, or cause to be paid, the said debenture out of any duties upon chequered and striped linens, printed, painted, stained and dyed goods arising by this act; or if the duty of the goods so exported were only secured, and shall remain unpaid, then the same shall be discharged upon the security for the same; any thing in this act contained notwithstanding.

On oath that the duty has been paid,

and on debenture from the customer, &c. collector to repay the duties.

Commissioners
of the customs
to provide
stamps for the
imported li-
nens.

Commissioners
for managing
the duties on
printed silks,
&c. also to
provide
stamps.

Stamps may be
altered by her
Majesty.

Counterfeiting
stamps, fe-
lony.

Selling with a
counterfeit
stamp, for-
feits 100*l.* and
pillory.

Commissioners
or justices may
issue warrants
for seizing all
silks, &c. un-
marked.

XCVII. And be it further enacted by the authority aforesaid, that the respective commissioners of the customs in *Great Britain* shall, on or before the twentieth day of *July* one thousand seven hundred and twelve, provide, or cause to be provided, such and so many seals or stamps with which all the said imported linens, during the continuance of this act, shall be marked, upon payment of the duties thereof as aforesaid, and shall cause the same to be delivered to the proper officer of the customs for that purpose; and that the respective commissioners to be appointed for managing the said duties upon silks, callicoes, linens and stuffs, to be printed, painted, stained or dyed in *Great Britain*, shall, on or before the twentieth day of *July* one thousand seven hundred and twelve, provide proper seals or stamps (of another kind) for marking such of the said silks, callicoes, linens and stuffs, to be printed, painted, stained or dyed in *Great Britain* as aforesaid, during the continuance of this act, as are to be stamped and marked for and in order to the charging of the respective duties for the same; and also so many seals or stamps (of a third kind) with which all the said stocks or quantities of chequered and striped linens, and of such printed, painted, stained or dyed goods as aforesaid, on the said twentieth day of *July* one thousand seven hundred and twelve, upon paying or securing the said half duties for the same, are to be marked or stamped; and shall cause the said respective seals or stamps to be distributed to the respective officers for the several purposes before mentioned: which officers are hereby enjoined and required, in using the same, to do no hurt or damage, or the least damage that may be, to the goods to be so marked or stamped: and the said respective commissioners, in providing the said respective seals or stamps, shall take care that they be so contrived that the impression thereof may be durable, and so as the same may be least liable to be forged or counterfeited: and that the said stamps, or any of them, shall or may be altered or renewed, from time to time, as her Majesty, her heirs or successors, shall think fit. And if any person or persons whatsoever shall, at any time or times hereafter, counterfeit or forge any stamp or seal to resemble any stamp or seal which shall be provided or made in pursuance of this act, or shall counterfeit or resemble the impression of the same upon any the said commodities chargeable by this act, thereby to defraud her Majesty, her heirs or successors, of any of the said duties hereby granted, then every such person so offending, being thereof convicted in due form of law, shall be judged a felon, and shall suffer death as in cases of felony, without benefit of clergy. And if any person or persons shall at any time or times, during the continuance of this act, sell any printed, painted, stained or dyed silks, callicoes, linens, or other stuffs as aforesaid, with a counterfeit stamp thereupon, knowing the same to be counterfeited, and with an intent to defraud her Majesty, her heirs or successors, all and every such offender and offenders, their aiders abettors and assistants (being duly convicted as aforesaid) shall for every such offence forfeit and lose to her Majesty, her heirs and successors, the sum of one hundred pounds, and shall be adjudged to stand in the pillory in some public place for the space of two hours.

XCVIII. And be it further enacted and ordained by the authority aforesaid, that at any time or times, during the continuance of this act, upon oath made by any credible person or persons, that he she or they have reason to suspect or believe, that any printed, painted, stained or dyed silks, callicoes, linens or stuffs as aforesaid, for which a duty ought to have been paid or charged by this act, are or shall be in the custody or possession of any draper, or other person or persons trading or dealing therein, or of any person or persons, for the use or account of such draper, or other trader or dealer, for sale, without having thereupon such marks or stamps as are by this act required, to denote the payment or charging of the said duties thereupon, it shall and may be lawful to and for the commissioners who shall be appointed for the said duties upon silks, callicoes, linens or stuffs, printed, painted, stained

stained or dyed in *Great Britain*, or the major part of them, within the limits of the weekly bills of mortality, or any two justices of the peace in any other parts of the kingdom of *Great Britain*, from time to time to issue their respective warrants or orders, thereby authorizing and requiring any officer or officers for the same duties (with the assistance of a constable, or other officers of the peace) in the day-time, to search for the same, and so open doors, chests, trunks and package, and to seize such goods, and to bring them to the office for the said duties next to the place where they shall be so seized, in order to a further proceeding thereupon according to this act; and that every such warrant and order shall and may be obeyed and executed accordingly.

XCIX. And for the more easy collecting the duties, and preventing disputes that may arise from the difference of the breadths of calicoes which are or shall be printed painted or stained, be it enacted and declared, that all such calicoes which are or shall be printed painted or stained, and which shall be within one eighth part of a yard of yard broad, or not exceeding one eighth part of a yard of yard broad, shall pay as yard broad, and no more nor less; any thing in this act to the contrary notwithstanding.

Calicoes within, or not exceeding one-eighth of yard broad, to pay as yard broad.

CXXII. Provided always, and it is hereby enacted by the authority aforesaid, that every person who shall be appointed a commissioner for all or any the duties granted by this act, and every subordinate officer under such commissioners, who shall receive any salary or allowance in respect of his office (the several commissioners and officers of the customs excepted) shall, before his acting in his respective trust, take an oath for his due and faithful execution of the same according to this act: which oath shall and may be administered to any such commissioner by any other person who shall be appointed a commissioner as aforesaid; and to the said officers respectively by any one of the said commissioners, or by one justice of the peace, who shall give to the officer a certificate thereof *gratis*.

Commissioners and officers to be sworn.

CXXIII. And it is hereby enacted, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, such person and persons shall and may plead the general issue, and give this act and the special matter in evidence; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff shall discontinue his action, or be nonsuited, or judgement shall be given against him upon demurrer or otherwise, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff.

General issue.

Treble costs.

CXXIV. And to the end all the said rates and duties upon sops, paper, chequered and striped linens, and upon printed, painted, stained or dyed goods, and upon stamp vellum parchment and paper, or otherwise howsoever before granted by this act, may be duly and certainly raised, and the same (except the necessary charges of executing this act) may be justly and duly brought into the said receipt of exchequer, according to the true meaning hereof; it is hereby enacted by the authority aforesaid, that from time to time, during the continuance of this act, there shall be appointed such and so many commissioners and officers as shall be proper and necessary for managing, raising, collecting and paying, the said several rates and duties herein before granted, and for keeping and rendering the accounts of the same, and that the respective commissioners and officers concerned therein, shall perform their several duties, in relation to the premises, as to them respectively shall appertain, under such and the like penalties forfeitures and disabilities for any offence or neglect therein, or for detaining diverting or misapplying any part of the monies arising by the said rates and duties, as are prescribed and to be inflicted by virtue of an act of Parliament made and passed in the ninth year of the reign of his late Majesty King *William* the third, intituled *An act for raising*

Commissioners and officers to be appointed, who are to be liable to the Act
9 W. 3. c. 44.

raising a sum, not exceeding two millions, upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies, for the like offence or neglect relating to the duties thereby granted or referred unto, or for detaining diverting or misapplying any part of the monies which were granted or appropriated by the act last mentioned.

The commis-
sioners and of-
ficers appoint-
ed by this act,
not to inter-
meddle with
elections.

CLXXXII. And be it further enacted by the authority aforesaid, that no commissioner, officer, or other person concerned or imployed in the charging, collecting, receiving or managing, any of the duties granted by this act, shall by word message or writing, or in any other manner, endeavour to persuade any elector to give, or dissuade any elector from giving, his vote for his choice of any person to be a knight of the shire, commissioner, citizen, burgess, or baron for any county, city, borough or cinque port; and every officer or other person offending therein shall forfeit the sum of one hundred pounds; one moiety thereof to the informer, the other moiety thereof to the use of the poor of the parish or place where such offence shall be committed; to be recovered by any person that shall sue for the same, by action of debt, bill, plaint or information, in any of her Majesty's courts of record at *Westminster*, or in the court of exchequer in that part of *Great Britain* called *Scotland*, in which no essoin, protection, privilege or wager of law, or more than one imparlance shall be allowed; and every person convicted on any such suit, shall thereby become disabled and incapable of ever bearing or executing any office or place of trust whatsoever under her Majesty, her heirs and successors.

Anno decimo

A N N Æ Reginae.

C A P. XXVI.

An Act for laying additional Duties on Hides and Skins, Vellom and Parchment; and new Duties on Starch, Coffee, Tea, Drugs, Gilt and Silver Wire, and Policies of Insurance, to secure a yearly Fund for Satisfaction of Orders to the Contributors of a further Sum of One million eight hundred thousand Pounds towards Her Majesty's Supply; and for the better securing the Duties on Candles; and for obviating Doubts concerning certain Payments in Scotland; and for suppressing unlawful Lotteries, and other Devices of the same kind; and concerning Cake Sope; and for Relief of Mary Ravenall, in relation to an Annuity of Eighteen Pounds per Annum; and concerning Prize Cocoa Nuts brought from America; and certain Tickets which were intended to be subscribed into the Stock of the South Sea Company; and for appropriating the Monies granted in this Session of Parliament.

[So much as relates to the Duties of Excise.]

MOST gracious Sovereign, we your Majesty's most dutiful and loyal subjects the Commons of Great Britain in Parliament assembled, being fully resolved to furnish such supplies as may be necessary for defraying the expences of the present war, and other your Majesty's extraordinary and important occasions, have, for those ends and purposes, cheerfully and unanimously given and granted, and do by this act give and grant, to your Majesty, the several and respective additional rates and new duties for and upon all such skins and hides, and pieces of skins and hides, made wares, vellom and parchment, starch, coffee, tea, drugs, gilt and silver wire, policies of assurance, and such other matters and things as are herein after more particularly described and mentioned, for and during such several and respective term and terms of years, and in such manner and form as are herein after expressed; and do most humbly beseech your Majesty that it may be enacted, and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that there shall be raised, levied, collected and paid, unto and for the use of her Majesty, her heirs and successors, for and upon such skins and hides, and pieces of skins and hides, and for and upon such made wares herein after particularly described and mentioned, as shall at any time or times within or during the term of thirty two years, to be reckoned from the first day of August one thousand seven hundred and twelve, be imported or brought into the kingdom of Great Britain (over and above all other customs subsidies and duties by any act or acts of Parliament, or law whatsoever, imposed upon or payable for the same) the several and respective additional rates or new duties herein after expressed; that is to say,

See former duties on leather, imported or British,
9 Ann. c. 11.

New duties on leather, &c. imported, for 32 years from 1 August 1712. Made perpetual by 3 Geo. I. c. 7.

For and upon all deer-skins which shall be imported or brought in as aforesaid, being dressed in oil or allom, or otherwise perfectly dressed, the sum of three pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

For and upon all loshee, buffalo, elk, or any other hides, dressed in oil, which shall be imported or brought in as aforesaid, the sum of three pence for every such pound weight, and after that rate for a greater or lesser quantity.

L E A T H E R.

For and upon all Russia hides which shall be imported or brought in as aforesaid, the sum of one penny for every such pound weight, and after that rate for a greater or lesser quantity.

For and upon all other tanned hides and tanned calve-skins which shall be imported or brought in as aforesaid (not before in this act specially charged) the sum of two pence for every such pound weight, and after that rate for a greater or lesser quantity.

For and upon all hides of horses mares and geldings which shall be imported or brought in as aforesaid, being dressed in allom and salt or meal, or otherwise tawed, the sum of one shilling per hide, and after that rate for a greater or lesser number or quantity.

For and upon all hides of steers, cows, or any other hides of what kind soever (those of horses mares and geldings excepted) which shall be imported or brought in as aforesaid, being dressed in allom and salt or meal, or otherwise tawed, the sum of one shilling and six pence for every hide, and after that rate for a greater or lesser number or quantity.

For and upon all calve-skins and kips which shall be imported or brought in as aforesaid, being dressed in allom and salt or meal, or otherwise tawed, the sum of one penny halfpenny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

For and upon all skin calve-skins which shall be imported or brought in as aforesaid, dressed in allom and salt, or otherwise, with the hair on, the sum of one penny for every pound weight averdupois. And for all skin calve-skins which shall be imported or brought in as aforesaid, dressed in allom and salt or otherwise, without the hair; and for all dogs-skins so dressed, which shall be imported or brought in as aforesaid, the sum of one halfpenny for every such pound weight, and after those rates for any greater or lesser quantity.

For all skins commonly called cordivants, which shall be imported or brought in as aforesaid, the sum of four shillings for every dozen, and after that rate for any greater or lesser number or quantity.

For and upon all other goat-skins (not usually called cordivants) which shall be imported or brought in as aforesaid, being dressed in oil, or with allom, salt, meal, or otherwise dressed, the sum of four shillings for every dozen, and after that rate for a greater or lesser quantity.

For and upon all kid-skins which shall be imported or brought in as aforesaid, being dressed or undressed, or not perfectly dressed, the sum of six pence for every dozen, and after that rate for any greater or lesser number or quantity: and if any of the said kid-skins shall be dressed after the importation thereof, it is hereby declared, that no further duties are to be paid for the same by this act upon the dressing or perfect dressing them, or any of them, in Great Britain.

For and upon all sheep-skins and lamb-skins which shall be imported or brought in as aforesaid, the respective rates following; that is to say, for all imported sheep-skins dressed in oil, one shilling and six pence per dozen; for all imported lamb-skins dressed in oil, one shilling per dozen; for all imported sheep-skins and lamb-skins tanned, nine pence per dozen; and for and upon all imported sheep-skins and lamb-skins dressed in allom and salt or meal, or otherwise tawed, six pence per dozen; and in proportion to those rates for greater or lesser numbers or quantities of such sheep-skins and lamb-skins respectively.

And for and upon all hides and skins, and pieces of hides and skins, which shall be imported or brought in as aforesaid, being tanned tawed or dressed, and not herein before particularly charged; and for and upon all wares made into manufactures of leather, or any manufacture whereof the most valuable part shall be leather; a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value of the hides and skins, and pieces of hides and skins, and of the manufactures last mentioned, and so proportionably for a greater or lesser quantity, to be affirmed upon the oath of the importer thereof.

The said several and respective rates and duties for and upon all such hides and skins, and pieces of hides and skins, and made wares, to be imported or brought in as aforesaid, within or during the term before mentioned, to be paid by the importers thereof respectively.

II. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, unto and for the use of her Majesty, her heirs and successors, for and upon such skins and hides, and pieces of skins and hides, herein after more particularly described and mentioned, as shall at any time or times within or during the said term of thirty two years, to be reckoned from the first day of *August* one thousand seven hundred and twelve, be tanned tawed or dressed within *Great Britain* (over and above all other rates and duties by any act or acts of Parliament, or law whatsoever, imposed upon or payable for the same) the several and respective additional rates or new duties herein after expressed; that is to say,

New duties on leather manufactured in *Great Britain* for 32 years, from 1 *August* 1712. Made perpetual by 3 Geo. 1. c. 7.

For and upon all hides, of what kind soever, which shall be so tanned in *Great Britain*, the sum of one halfpenny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Tanned hides 1 halfpenny per lb.

For and upon all calve-skins, kips, hog-skins and dog-skins, which shall be so tanned in *Great Britain*, the like sum of one half penny for every such pound weight, and after that rate for a greater or lesser quantity.

Calve-skins, &c. 1 halfpenny per lb.

For and upon all goats-skins which shall, within or during the said term, be tanned with shomack or otherwise in *Great Britain*, to resemble Spanish leather, the sum of two pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Goat-skins tanned to resemble Spanish leather, 2 d. per lb.

For and upon all sheep-skins, which, within or during the same term, shall be tanned for roans, being after the nature of Spanish leather, within *Great Britain*, a duty after the rate of one penny for every pound weight averdupois; and for and upon all sheep-skins and lamb-skins which, within and during the same term, shall be tanned for glovers, and bazils, within *Great Britain*, a duty after the rate of one penny for every pound weight, and proportionally for greater or lesser quantities of sheep-skins and lamb-skins to be so tanned in *Great Britain* respectively.

Sheep skins and lamb-skins 1 d. per lb.

See 3 Geo. 1. c. 4. § 13.

And for and upon all other skins, and pieces and parts of skins, which, within or during the term last mentioned, shall be tanned in *Great Britain* (not before particularly charged) a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, and proportionally for greater or lesser numbers or quantities.

Tanned skins not before charged, 15 per cent. on the value.

The said several rates and duties for and upon all such hides and skins, and pieces of hides and skins, tanned in *Great Britain*, to be paid by the tanners thereof respectively.

And for and upon all hides of horses mares and geldings, which, at any time or times during the said term of thirty two years, shall be dressed in allom and salt, or meal, or otherwise tawed in *Great Britain*, the sum of six pence for every hide, and after that rate for a greater or lesser quantity or number of such hides.

Tawed-horse-hides 6 d. per hide.

For and upon all hides of steers, cows, or any other hides of what kind soever (those of horses mares and geldings excepted) which shall be so dressed in allom and salt, or meal, or otherwise tawed in *Great Britain*, the sum of one shilling for every such hide, and after that rate for a greater or lesser quantity or number.

Hides of steers 1 s. per hide.

For and upon all calve-skins and kips which shall be so dressed in allom and salt, or meal, or otherwise tawed in *Great Britain*, the sum of one halfpenny for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Calve-skins, &c. 1 halfpenny per lb.

For and upon all flink calve-skins which shall be so dressed in allom and salt, or meal, or otherwise tawed in *Great Britain*, with the hair on, the sum of one shilling and six pence for every dozen, and after that rate for a greater or lesser quantity.

Slinks with the hair on, 1 s. 6 d. per dozen.

For and upon all flink calve-skins which shall be so dressed or tawed without hair, and upon all dogs-skins which shall be so tawed as aforesaid in *Great Britain*, the 6 d. per dozen.

Slinks without hair, and dogs-skins, the 6 d. per dozen.

the sum of six pence for every dozen, and after that rate for a greater or lesser number or quantity.

Buck and doe-skins 3 d. per lb.

For and upon all buck and doe-skins (except such as shall have paid the full duty on the importation as aforesaid) which shall be dressed in allom and salt, or meal, or be otherwise tawed as aforesaid in Great Britain, the sum of three pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Kid-skins 6 d. per dozen.

For and upon all kid-skins which shall be so dressed or tawed in Great Britain (except such as shall have paid the full duty on the importation as aforesaid) the sum of six pence for every dozen, and after that rate for a greater or lesser quantity.

Goat-skins 6 d. per dozen.

For and upon all goat-skins which shall be so dressed in allom and salt, or meal, or be otherwise tawed in Great Britain, the sum of six pence for every dozen, and after that rate for a greater or lesser number or quantity.

Bever-skins 1 s. per dozen.

For and upon all bever-skins which shall be so tawed in Great Britain, the sum of one shilling for every dozen, and after that rate for a greater or lesser number or quantity.

Sheep and lamb-skins 3 farthings per lb.

For and upon all sheep-skins and lamb-skins to be dressed in allom and salt, or meal, or otherwise tawed in Great Britain, the sum of three farthings for every pound weight averdupois, and after that rate for a greater or lesser quantity.

See 3 Geo. 1. c. 4. § 13.

Tawed skins not before charged, 1 s. per cent. on the value.

And for and upon all other skins, and parts and pieces of skins, to be tawed in Great Britain (not before particularly charged) a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, and proportionally for greater or lesser numbers or quantities.

Which said several rates and duties for and upon all hides and skins, and pieces of hides and skins, to be dressed in allom and salt, or meal, or otherwise tawed in Great Britain, shall be paid by such persons as shall be the tawers or makers thereof into leather respectively.

Deer-skins, &c. dressed in oil, 2 d. per lb.

For and upon all deer-skins goat-skins and bever-skins which, within or during the term aforesaid, shall be dressed in oil within Great Britain, the sum of two pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Calve-skins 4 d. per lb.

For and upon all calve-skins which shall be so dressed in oil within Great Britain, the like sum of four pence for every pound weight averdupois, and after that rate for a greater or lesser quantity.

Sheep-skins and lamb-skins 2 d. per lb.

For and upon all sheep-skins and lamb-skins which shall be so dressed in oil in Great Britain, the rate of two pence for every such pound weight, and proportionally for greater or lesser quantities of such sheep-skins and lamb skins respectively.

Skins dressed in oil, not before charged, 2 d. per lb.

And for and upon all other hides and skins, and all pieces of hides and skins, which, within or during the term aforesaid, shall be dressed in oil in Great Britain, the sum of two pence for every pound weight averdupois, and after that rate for greater or lesser quantities or numbers.

The said several duties on hides and skins, and pieces of hides and skins, to be dressed in oil within Great Britain, to be paid by the oil leather-dressers respectively.

Duty on vellum and parchment imported, or made in Great Britain.

Made perpetual by

3 Geo. 1. c. 7.

III. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all vellum and parchment which shall, at any time or times within or during the said term of thirty two years, to be reckoned from the said first day of August one thousand seven hundred and twelve, be made in Great Britain, or imported into the same (over and above all other duties by any act or acts of Parliament, or law whatsoever, imposed upon or payable for the same) the several and respective additional rates or new duties herein after expressed; that is to say,

For and upon all vellum so imported an additional rate of three shillings for every dozen.

And for all parchment so imported an additional rate of two shillings for every dozen, and proportionally for greater or lesser numbers or quantities, to be paid by the importers thereof respectively.

And for and upon all vellum which shall be made in Great Britain as aforesaid, an additional duty after the rate of two shillings for every dozen.

And for all parchment which shall be made in Great Britain as aforesaid, an additional duty after the rate of one shilling for every dozen, to be paid by the makers thereof respectively.

IV. And be it further enacted by the authority aforesaid, that the several and respective additional or new rates and duties by this act imposed or chargeable for and upon all or any such hides and skins, and pieces of hides and skins, made wares, vellum and parchment as aforesaid, for and during the said term of years hereby granted, of and in the same, shall and may, from time to time, be ascertained, raised, received, levied, recovered and secured, by such ways means and methods, and by the same or different stamps and marks, and under such pains of death, and other penalties and forfeitures, and with such powers of adjudging the said duties, and adjudging and mitigating the said penalties and forfeitures, or any of them, and other powers, and subject to proportional allowances drawbacks and repayments, and to such rules and directions, and in such methods manner and form, as the respective duties upon the like hides and skins, and pieces of hides and skins, made wares, vellum and parchment, granted by an act in the ninth year of her Majesty's reign, intituled *An act for laying certain duties upon hides and skins tanned tawed or dressed, and upon vellum and parchment, for the term of thirty two years, for prosecuting the war, and other her Majesty's most necessary occasions*, are by that act, or any law or statute thereby referred unto, prescribed, appointed or enacted, during the continuance thereof, to be ascertained, raised, received, levied, secured or recovered; and that the act last mentioned, and all the clauses, pains of death, penalties, forfeitures, powers, authorities, rules, directions, matters and things therein contained, or thereby referred unto, for the raising, receiving, levying, recovering, securing, paying, or accounting for the said duties thereby granted, or any arrearages of the same, or any way relating to the same duties, pains, penalties or forfeitures, by that act chargeable, by force and virtue of this present act, be continued practised and put in execution, for raising, receiving, levying, recovering, securing, paying and accounting for, the duties upon hides and skins, and pieces of hides and skins, made wares, vellum and parchment, by this act granted, and all arrearages thereof, as fully and effectually, to all intents and purposes, as if they were particularly and at large repeated in the body of this present act.

These new duties to be raised as the duties on leather,
9 Ann. c. 11.

V. And whereas some doubts have arisen upon the said act of the ninth year of her Majesty's reign, whether a debenture could be given in pursuance of the said act, by the customer or collector of the customs for two thirds of the duties upon hides and calve-skins shipped for exportation, unless the marks or stamps denoting the charging the duty payable by that act did appear to them thereupon; and it being often found inconvenient that the exporters should be obliged to open their bails or packs of leather at the port of exportation; it is hereby provided and enacted by the authority aforesaid, that upon oath made by the exporter, unless such exporter be a known quaker, and if he be, then upon the solemn affirmation of such quaker (which oath or affirmation the customer or collector is hereby empowered to administer) that all the hides or skins contained in such bails or packs respectively, were marked with the marks or stamps denoting the charging of the duties payable by this act and the said former act, or either of them, and expressing particularly how much the duty so denoted to have been paid or charged by the said former act for such hides or skins doth amount unto, exclusive of the duty

On oath of the exporter that the hides have been marked, &c. debentures to be made out for a drawback of two thirds of the duty,
9 Ann. c. 11.
§ 39.

upon the stock in hand, and also how much the duty so denoted to have been paid or charged by this act for such hides or skins doth amount unto, and expressing the weight of the hides and calve-skins so exported or shipped for exportation, in such oath or affirmation; then, and in every such case, it shall and may be lawful for the customer or collector (such security being given as the said act requires) to make forth a debenture for the two third parts of the said duties payable by the said former act and this present act, or either of them, for the hides and calve-skins already exported, or shipped to be exported, for which no drawback hath already been paid, and for the like hides and calve-skins which shall hereafter be exported, or shipped to be exported, and for which a drawback ought to be made, according to the true meaning of this or the said former act; and every such debenture being verified by the certificate of the searcher, attesting the shipping of such hides and skins, shall be satisfied according to this and the said former act, as fully as if the marks or stamps on the said hides and skins had been seen by the proper officers of the customs; any thing in this or the said former act contained to the contrary notwithstanding.

Drawback of 1 d. per lb. on exportation of hides dressed or curried.
By 12 Ann. st. 2. c. 9. § 64. a drawback of 1 penny halfpenny per lb. is allowed on exportation of manufactures of tanned leather.

VI. And whereas by the said act made last session of Parliament, intituled *An act for laying certain duties upon hides and skins tanned tawed or dressed, and upon vellum and parchment, for the term of thirty two years, for prosecuting the war, and other her Majesty's most necessary occasions*, there is provision made in the said act, that a drawback be allowed upon all tanned or rough hides and calve-skins upon their exportation, but no allowance is made for a drawback on hides or calve-skins that are dressed or curried; for remedy whereof, be it enacted, and it is hereby enacted by the authority aforesaid, that all hides or calve-skins that are or shall be dressed or curried, shall be intituled to a drawback, upon their exportation, of one penny per pound weight as they shall weigh at the custom-house, to be paid and allowed in the same manner, and under such cautions rules and security, as the drawback upon rough tanned hides and calve-skins is to be paid or allowed.

Duties on starch from 1 August 1712, for 32 years, imported 2 d. Made perpetual, 3 Geo. 1. c. 7. Extended to hair powder, 3 Geo. 1. c. 4. § 14. See an additional duty, 12 Ann. st. 2. c. 9. § 7. Made in Great Britain 1 d.

VII. And be it enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all starch which at any time or times within or during the term of thirty two years, to be reckoned from the first day of August one thousand seven hundred and twelve, shall be imported or brought into the kingdom of *Great Britain* (over and above all customs subsidies and duties already imposed thereupon) the sum of two pence for every pound weight *averdupois*, and after that rate for a greater or lesser quantity, to be paid down in ready money by the importers thereof, from time to time, before the landing of the same; and for and upon all starch of what kind soever, which at any time or times, within or during the same term of thirty two years, shall be made within the said kingdom of *Great Britain*, the sum of one penny for every such pound weight *averdupois*, and after that rate for a greater or lesser quantity: the same to be paid by the makers thereof respectively.

Duties on imported starch to be raised as the duties on soap, 10 Ann. c. 19.

VIII. And be it enacted by the authority aforesaid, that the said duties upon imported starch shall be raised, levied, recovered, answered and paid, and be brought into the receipt of her Majesty's exchequer in *England*, to and for the uses and purposes in this act expressed, by such rules, ways, means and methods, and under such penalties forfeitures and disabilities, and with such allowances, and in such manner and form, as the duties upon imported soap granted by one other act of the present session of Parliament, or by any laws and statutes therein referred unto, are to be raised, levied, recovered, answered and paid.

Her Majesty or the treasury to appoint commissioners:

IX. And for the better ascertaining charging and securing the said duties by this act set and imposed upon all sorts of starch made in *Great Britain*, during the term last mentioned, according to the true meaning of this act, and

and for preventing of frauds concerning the same; be it further enacted by the authority aforesaid, that such commissioners or persons as her Majesty, her heirs or successors, or the high treasurer of *Great Britain* now being, or the high treasurer of *Great Britain*, or any three or more of the commissioners of the treasury for the time being, shall from time to time, by one or more commission or commissions for that purpose appoint, shall be her Majesty's commissioners for the receipt and management of the said duties set and imposed upon all the starch made within *Great Britain*, chargeable by this act; which said commissioners, or the major part of them respectively, shall have hereby power, by commissions under their respective hands and seals, to substitute and appoint under them such receivers-general, collectors, comptrollers, surveyors and other officers, as shall be requisite and necessary for the purposes aforesaid; and that the said commissioners so to be appointed, and all the officers for the said duties on starch, shall have out of the same such salaries and rewards for their respective services in relation to the same duties, as the said high treasurer now being, or the high treasurer, or any three or more of the commissioners of the treasury for the time being, shall think reasonable to establish or allow in that behalf: and that the respective commissioners for the said duties on starch to be made in *Great Britain* for the time being, shall from time to time cause all the monies to arise by or for the same duties on starch to be made in *Great Britain*, during the term aforesaid (the necessary charges of managing collecting and raising the same excepted) to be paid from time to time, as the same shall arise, into the receipt of her Majesty's exchequer in *England*, under the penalties forfeitures and disabilities herein after expressed.

Commissioners
to substitute
inferior of-
ficers, &c.

The monies to
be paid into
the exchequer.

X. And it is hereby enacted by the authority aforesaid, that all and every person and persons whatsoever, who on or before the first day of *August* in the year of our Lord one thousand seven hundred and twelve, shall make any starch in *Great Britain*, for sale or not for sale, shall, on or before the same first day of *August* one thousand seven hundred and twelve, give notice in writing at the office for the said duties on starch next to the place where such starch shall be made, of their respective names and places of abode, and of every work-house, store-house, room, and other place, by him or them respectively made use of in or for the making drying and keeping of such starch, or of flour, meal, or other materials, proper to be made into starch, and also of all the fats, troughs, boxes, kilns, stoves, utensils and vessels, used in the making of the same; and that from and after the said first day of *August*, during the continuance of the said duties upon starch, no maker of starch shall erect, set up, alter, change, enlarge, or make use of any work-house, store-house, room or other place, for the making, drying, or keeping of starch, or for the converting or keeping any flour, meal, or other materials, proper to be made into starch, or use any fat, trough, box, stove, utensil, or other vessel, for the making of starch, without first giving notice thereof in writing, or unless notice thereof shall have been before given in writing at the next office as aforesaid; and if any maker of starch shall erect, set up, alter, enlarge, or make use of any work-house, store-house, room, or other place, for the making, drying, or keeping of starch, or for the keeping or converting of any flour, meal, or other materials, proper to be made into starch, or shall use any fat, trough, kiln, stove, box, utensil, or other vessel, for the making of starch, without giving such notice thereof as aforesaid, contrary to the true meaning of this act, then, and in every such case, the offender therein, for every such offence, shall forfeit the sum of fifty pounds.

Starch-makers
to give ac-
count of their
names, places
of abode, and
work-houses,
&c. at the
next office, on
forfeiture of
50*l*.

XI. And it is hereby, enacted, that from and after the said first day of *August* during the continuance of the said duties upon starch hereby granted, all and every person and persons whatsoever, who shall make any starch in *London*, *Westminster*, or in any parts within the weekly bills of mortality, shall monthly and every month, and all and every person or persons whatsoever, who shall make any starch in any other part of *Great Britain*, shall, once in every

Starch-makers
in *London*, &c.
to make entry
on oath
monthly, in
all other places
in six weeks,
on forfeiture
of 50*l*.

every six weeks, make a true entry in writing at the next office for the said duties of all the starch by him her or them severally made within such month or six weeks respectively; which said entries shall contain the weight of all the starch mentioned therein, and what quantity thereof was made at a time in the several weeks to which such entry shall relate; on pain to forfeit for every neglect of entry the sum of fifty pounds; which entry shall be made upon oath by the makers of such starch, or their chief workman or servant employed in making the same, according to the best of their knowledge and belief, unless such maker workman or servant be a known *quaker*, and the solemn affirmation of such maker workman or servant to the same effect, in case he or she be a known *quaker*, shall and may be taken instead of such oath; and the said entries oaths and affirmations, to verify the same, shall, for such starch as shall be made within the limits of the weekly bills of mortality, be made with and administered by such officer or officers as shall be appointed by the commissioners for the said duties in *England*, or the major part of them, for the time being, who shall attend at a general office in *London* or *Westminster* for that purpose; and for all starch made in all other parts of *Great Britain*, with and by the collectors and supervisors of the district or division within which the respective makers of starch shall inhabit, without any fee or charge whatsoever to be demanded or taken for the same.

Entries to be
at the next
market town.

XII. Provided always, that no maker of starch shall be obliged to go or send further than the market town where his or her starch is made, or the next market town to the place where his or her starch is made, for the making of such entries as aforesaid.

Persons in
London, &c. to
clear off the
duty in four
weeks, in any
other parts in
six weeks, on
forfeiture of
double the du-
ty, &c.

XIII. And be it further enacted by the authority aforesaid, that all and every person and persons whatsoever, who shall make any starch in *London*, *Westminster*, or within the limits of the said weekly bills of mortality, shall within four weeks, and all and every person and persons whatsoever, who shall make any starch in any other part of *Great Britain*, shall within six weeks, after he she or they shall make, or ought to have made such entry as aforesaid, pay and clear off all the said duties for starch which shall be due from him her or them respectively; and that all and every such makers of starch who shall refuse or neglect to make such payment as aforesaid, shall forfeit and lose, for every such offence, double the sum of the said duty whereof the payment shall be so refused or neglected; and that no such maker of starch, after such default in payment made, shall sell, deliver, or carry out any starch, until he hath paid and cleared off his duty as aforesaid, on pain to forfeit double the value of such starch so delivered or carried out.

Officers to en-
ter ware-
houses, &c. to
take account
of starch,

XIV. And be it further enacted by the authority aforesaid, that all and every the officers for the said duties on starch, shall at all times, by day or by night (and if in the night, then in the presence of a constable or other lawful officer of the peace) be permitted, upon his or their request, to enter the house, work-house ware-house, or other place whatsoever, belonging to or used by any person or persons, who, within or during the last mentioned term of thirty two years, shall be a maker or makers of any starch whatsoever, and by gaging or weighing of the starch, or gaging the boxes and other utensils, or otherwise as to such officer shall seem most proper and convenient, to take an account of the just quantity of the starch which shall have been made by such maker or makers of starch from time to time, and shall thereof make return or report in writing to the respective commissioners for the said duties on starch, or such as they respectively shall appoint to receive the same, leaving a true copy, if demanded, of such report in writing under his hand, with or for such maker or makers of starch respectively; and such report or return of the said officer or officers shall be a charge upon such maker or makers of starch; and if the said officer shall refuse or neglect to give or leave a true copy of his report in writing with or for such maker or makers of starch, at the time of taking such account upon demand as aforesaid,

and to make
return to the
commission-
ers,
leaving a copy
with the mak-
er, on forfei-
ture of 40*s*.

said, every such officer, for every such offence, shall forfeit and pay the sum of forty shillings to every such maker or makers of starch respectively.

XV. Provided always, that if such charge be made by gaging the said starch before it be dried in the stove, then, and in every such case, every box of green starch, or starch before it is so dried, containing fifty seven inches in length, and ten inches in breadth, or by a medium of the breadth, and eight inches in depth, or in the whole four thousand five hundred and sixty solid inches, shall be esteemed one hundred and twelve *averdupois* pounds weight of starch dried and perfectly made, and shall be charged accordingly by this act, and proportionably for greater or lesser quantities.

12 Ann. st. 2. c. 9. §. 8. & 1 Geo. 1. st. 1. c. 2. § 6. By 4 Geo. 2. c. 14. § 1. only regular boxes are

Every box of green starch of 57 inches in length, and 10 in breadth, and eight in depth, or 4,560 solid inches, to be charged as 112 lb. of starch.

As 131 lb. by to be used.

XVI. Provided also, that every officer who shall be impowered to make such charge as aforesaid, shall, in the first place, be sworn for the due and faithful execution of his office; and the oath in that behalf shall and may be administered by all or any the commissioners of the said duties on starch, or by any of her Majesty's justices of the peace, who shall give to such officers a certificate thereof: and all and every such maker or makers of starch respectively, are hereby required to keep sufficient and just scales and weights at the place or places where he she or they do make such starch, and permit and assist the officer to make use thereof for the purposes aforesaid, under the penalty of ten pounds to be forfeited and lost for not keeping such scales and weights, or for not permitting and assisting the officer to use the same as aforesaid.

Officers to be sworn.

Makers to keep scales and weights, &c. on pain of 10 l.

XVII. And the better to prevent any frauds and concealments, it is hereby likewise enacted and declared by the authority aforesaid, that all and every the officers for the said duties upon starch, shall also be permitted to take an account by gaging, weighing, or otherwise, of the quantities of flour, meal, and other materials, proper to be made into starch, that shall be in the custody or possession of any maker of starch during the continuance of the said duties on starch hereby granted; and in case such officer or officers shall miss any quantity or quantities of such flour, meal, or other materials aforesaid, which he had taken an account of at the last time he was at such makers of starch, and shall not, upon reasonable demand, receive satisfaction what is become of such flour, meal, and other materials so missing, then, and in every such case, it shall and may be lawful for such officer to charge such maker of starch with such quantity of starch, as such flour, meal, and other materials so missing, in his judgement would reasonably have made, not exceeding twenty five pounds weight of starch for every bushel of such ingredients, mixed or unmixed, and so in proportion for a greater or lesser quantity.

Officer missing any flour, &c. may charge the maker with 25 lb. of starch for every bushel missing.

XVIII. And be it enacted, that if any maker or makers of starch shall obstruct or hinder any of the said officers in the execution of the powers and authorities given to him or them by this act, for the ascertaining and securing the said duties upon starch, the person or persons offending therein, shall, for every such offence, forfeit and lose the sum of twenty pounds.

Obstructing officer forfeits 20 l.

XIX. And it is hereby further enacted, that no maker or makers of starch, after the said first day of *August* one thousand seven hundred and twelve, during the continuance of the said duties on starch, shall (under pain of forfeiting the sum of twenty pounds for every offence) remove carry or send away, or suffer to be removed carried or sent away, any starch by him her or them made, of which no account shall have been first taken by the proper officer for the said duties, from the place where the same starch shall have been made, without giving to the proper officer or officers, within the limits of the said weekly bills of mortality, twenty four hours notice at the least, and to the proper officer or officers in other parts of *Great Britain*, two days notice at the least, of his her or their intentions to remove carry or send away the same; that so the said officer (without his own wilful neglect or default) may have time to weigh, or otherwise take an account thereof.

Starch-makers not to remove starch of which no account hath been taken, on pain of 20 l.

By 4 Geo. 2. c. 14. § 2. removing before weighed, forfeits 50 l.

Makers to keep starch, of which no account hath been taken, separate, on pain of 5*l*.

Fraudulently hiding starch forfeits 20*l*.

See 4 Geo. 2. c. 14. § 4.

Materials for making starch found in private work-house, forfeited, &c.

Starch, materials, &c. liable to the duties in arrear, &c.

Duty on stock in hand 1 *Augst* 1712.

XX. And for the better ascertaining the said duties upon starch, be it further enacted by the authority aforesaid, that all makers of starch shall, from time to time, keep all the starch by them to be made, and which shall not have been surveyed and taken an account of by the said officers for the said duties on starch, separate and apart from all other their starch which shall have been surveyed and taken an account of by such officers, for the space of twenty four hours after the making thereof, within the limits of the weekly bills of mortality; or for the space of two days after the making such starch in any other part of *Great Britain*, unless such starch shall have been sooner surveyed and taken an account of by the said officers respectively; on pain to forfeit, for every such offence therein, the sum of five pounds.

XXI. And be it further enacted, that if any the said makers of starch shall fraudulently hide or conceal, or cause to be hid or concealed, any starch chargeable by this act, or any the materials for making the same, to the intent to deceive her Majesty of the just duties by this act granted, that then, and in every such case, the party so offending shall forfeit the sum of twenty pounds for every such offence.

XXII. And be it further enacted by the authority aforesaid, that all flour and meal, and other materials for making starch, which shall be found in any private workhouse, ware-house, or other place, and all private utensils and vessels for making or keeping starch, for which no entry shall be made, or notice given as aforesaid, shall be forfeited and lost, and the same, or the value thereof, shall and may be seized and recovered by the said officer or officers for the said duties on starch, to her Majesty's use.

XXIII. And it is hereby further enacted by the authority aforesaid, that all the starch, and all the materials and utensils for the making of starch, in the custody of any maker or makers of starch, or of any person or persons to the use of or in trust for such maker or makers of starch, shall be liable and subject to, and are hereby made chargeable with, all the debts and duties for starch, in arrear and owing by such maker or makers for any starch made by him her or them, or in his or their working-houses or places aforesaid, and shall also be subject to all penalties and forfeitures incurred by such person or persons so using such work-house or other place, for any offence against this act relating to the said duties upon starch; and that it shall and may be lawful, in all such cases, to levy debts and penalties, and use such proceedings as may lawfully be done by this act in relation to starch, in case the debtor or offender were the true and lawful owner of the same.

XXIV. And be it further enacted by the authority aforesaid, that for all starch which any starch-makers, or other sellers and dealers in starch in *Great Britain*, or any person or persons in trust for him her or them, or for his her or their use, shall be possessed of and interested in, upon the said first day of *August* one thousand seven hundred and twelve, for sale, there shall be yielded and paid to her Majesty the like respective rates as are by this act to be paid for the like sorts of starch respectively to be made or imported after the said first day of *August* one thousand seven hundred and twelve; and that all and every the said starch-makers, and other sellers and dealers in starch, and all and every other person and persons who in trust for them, or any of them, or for the use of them, or any of them, shall be possessed of, or have in his her or their custody or possession, or in his her or their work-house, ware-house, store-house, shop, room, or other place or places whatsoever, upon the said first day of *August* one thousand seven hundred and twelve, any stock parcel or quantity of starch of foreign or *British* manufacture, for sale, shall, on or before the said first day of *August* one thousand seven hundred and twelve, make a true and particular entry thereof at the office for the said duties on starch, within the limits of which they shall respectively inhabit; upon pain to forfeit the sum of fifty pounds, and the starch for which no such entry shall have been made; and within six days after he she or they shall have made, or ought to have made, such entries as aforesaid, shall pay down the duties

duties hereby payable for such starch, or within the said six days shall give security to the proper officers for paying the same duties to her Majesty's use, within three months then next ensuing; and in case the said duties for such stock of starch be paid down within the said six days, then there shall be allowed out of the same duty for such prompt payment, an allowance after the rate of ten pounds *per centum per annum* for the said time of three months: and that all and every such starch-makers, and other sellers and dealers in starch, who shall refuse or neglect to make such payment, or to give such security for payment of the said duties upon his her or their said stock of starch, within the time by this act limited for that purpose, shall forfeit double the sum of the said duty which should have been so paid or secured by him her or them as aforesaid: and that it shall and may be lawful to and for the proper officers for the same duties respectively, to take a true and particular account of all such stock or quantities of starch as any starch-makers, or other sellers and dealers in starch, or any in trust for them, shall on the said first day of *August* one thousand seven hundred and twelve, have or be possessed of; and for that purpose shall be permitted, in the day-time, to enter into any shop, ware-house, work-house, or any dwelling-house, out-house, or other places belonging to such starch-makers, and other sellers and dealers in starch, and every of them, who are hereby required to permit such officer and officers, upon his or their request, to make such entrance on the said first day of *August* one thousand seven hundred and twelve, or afterwards, at any time before the duty last mentioned shall be paid or secured, and to take an account of the quantity of such starch, under the penalty of twenty pounds. And if any person or persons having on the said first day of *August* one thousand seven hundred and twelve, in his her or their custody or possession, any stock or quantity of starch chargeable by this act with the said duties for any stock of starch as aforesaid, shall clandestinely remove or carry away, or cause or suffer to be removed or carried away the same, or any part thereof, before her Majesty's duties thereupon shall be paid or secured as aforesaid, or shall fraudulently conceal or hide any part of his her or their said stock of starch, that then, and in every such case, he she or they so offending, for every such offence shall forfeit the sum of twenty pounds; and in all and every such case and cases, the stock or quantity of starch which shall be so clandestinely removed or carried away, or fraudulently concealed or hid, shall be forfeited, and shall and may be seized by any the said officers for the said duties on starch; and the person or persons in whose custody such stock of starch shall be found, who shall not, before the discovery thereof, give notice at the next office for the said duties on starch, of the stock or quantity of starch so in his her or their custody, shall also forfeit and lose the sum of twenty shillings for every pound weight.

XXV. Provided always, and be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons who shall have actually paid her Majesty's duties by this act payable for any quantities of starch whatsoever, and to and for any other person or persons who shall buy, or be lawfully entitled to any such quantity of starch from the said person or persons who actually paid her Majesty's duties for the same, to export such starch for any foreign parts, by way of merchandize, giving sufficient security before the shipping thereof for exportation, that the particular quantities of starch which shall be intended to be exported as aforesaid, and every part thereof, shall be shipped and exported, and that the same, or any part thereof, shall not be reloaded or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective port for such exportation, is hereby directed and authorized to take in her Majesty's name, and to her use.

XXVI. Provided always, that if after the shipping any such starch to be exported as aforesaid, and the giving or tending such security as aforesaid, in order to obtain the allowance or drawback herein after mentioned, the starch

Starch that hath paid the duty may be exported, on security, &c.

Such starch reloaded, forfeited.

so

so shipped to be exported, or any part thereof, shall be relanded in any part of *Great Britain*, that then, and in every such case (over and above the penalty of the bond which shall be levied and recovered to her Majesty's use) all the starch which shall be landed, or the value thereof, shall be forfeited.

On oath that the duty hath been paid, and on debenture from the customer, &c. collector to repay the duties.

XXVII. And it is also hereby enacted, that any person or persons who shall export any starch to any foreign parts, shall or may make proof, upon oath, or by such affirmation respectively as aforesaid, that the duty of such starch hath been paid or secured according to this act (which oath or affirmation the customer or collector of the port of exportation is hereby empowered to administer) and thereupon the said customer or collector of the said port of exportation, shall give to the exporter thereof a debenture, expressing the true kinds and quantities of the starch so exported; and the exportation thereof being certified by the searcher upon the said debenture, the collector appointed to receive the said duties upon starch in such county or place where the said starch was exported (upon producing the said debenture so certified to him) shall forthwith pay the duties which shall have been received upon this act for the starch so exported, to the persons or agents so exporting the same: and if such collector shall not have money in his hands to pay any such debenture, then the respective commissioners for the said duties of starch are hereby required to pay, or cause to be paid, the said debenture out of any duties upon starch arising by this act; or if the duty of such starch so exported were only secured, and shall remain unpaid, then the same shall be discharged upon the securities for the same; any thing in this act contained to the contrary notwithstanding.

All the powers in 12 Car. 2. c. 24. and other excise acts, applied to these duties.

XXVIII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to her Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act) shall be exercised, practised, applied, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering and paying the said duties upon starch hereby granted, during the continuance of this act, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly repeated, and again enacted in the body of this present act.

All fines, &c. to be sued for as by the laws of excise.

XXIX. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures in relation to the said duties by this act imposed upon starch, shall be sued for levied and recovered, or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of her Majesty's courts of record at *Westminster*, or in the court of session, court of justiciary, or court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty or forfeiture (not otherwise directed by this act) shall be to her Majesty, her heirs and successors, and the other moiety, besides full costs of suit, to him or them that shall discover inform or sue for the same.

Commissioners for these duties have the same jurisdiction as of excise.

XXX. Provided always, and it is hereby enacted by the authority aforesaid, that such persons as shall be, in pursuance of this act, appointed commissioners for the duties on starch to be made in *England*, *Wales*, or *Berwick upon Tweed*, shall and may have and exercise the same or like jurisdiction power and authority, and may adjudge, determine, mitigate or order, in all cases

cases and matters relating to the said duties on starch arising within the limits aforesaid, as the commissioners of excise upon beer ale and other liquors may or lawfully can exercise, adjudge, determine, mitigate or order, in the like cases or matters in relation to the said duties of excise, by any law or statute now in force.

XXXI. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twelve, no perfumer, barber, or sellers of hair-powder, shall mix any powder of alabaſter, plaister of paris, whiting, lime, or other matter or thing of the like nature (sweet scents only excepted) with any starch, or powder of starch, to be made use of for the making of hair-powder; under pain of forfeiting all the hair-powder so made, and the sum of fifty pounds for every such offence; the one moiety thereof to her Majesty, her heirs and successors, and the other moiety (besides full cost of suit) to the seizer or informer, to be recovered as any other penalties concerning the duties on starch are by this act recoverable. And if any perfumer, barber, maker or seller of powder, shall, after the said first day of *August* one thousand seven hundred and twelve, presume to expose or offer to sale, or sell vend or utter, any hair-powder which shall be mixed or wrought up with any such powder of alabaſter, plaister of paris, whiting, lime, or other matter or thing of like nature (sweet scents only excepted) that then, and in such case, all and every such perfumer, barber, maker or seller of powder, and such other person or persons, shall not only lose and forfeit all such powder so exposed or offered to sale as aforesaid, but also the sum of twenty pounds for every such offence, to be recovered and divided in like manner.

No perfumer, barber, &c. to mix alabaſter, &c. with any powder, on forfeiture of the powder and 50 l.

Exposing such mixture to sale forfeits the powder, and 20 l.

See 12 Ann.

c. 9. § 20.

4 Geo. 2. c.

14. § 5.

XLVI. And moreover, be it enacted by the authority aforesaid, that there shall be raised, levied, answered and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all gilt and silver wire, which at any time or times within or during the term of thirty two years, to be reckoned from the first day of *July* one thousand seven hundred and twelve, shall be imported or brought into the kingdom of *Great Britain* (over and above all customs subsidies and duties already imposed thereupon) the duties following; that is to say,

Duties on gilt and silver wire imported or made in *Great Britain*, for 32 years from 1 *July* 1712.

Made perpetual by 3 Geo. 1. c. 7.

For all gilt wire imported as aforesaid, a duty after the rate of one shilling for every ounce troy.

And for all silver wire imported as aforesaid, nine pence for every such ounce, and proportionally for greater or lesser quantities, to be paid down in ready money by the importer thereof, from time to time, before the landing of the same.

And for and upon all gilt and silver wire which, at any time or times within or during the same term, shall be made in *Great Britain*, the duties following; that is to say,

For all gilt wire so made in Great Britain, a duty after the rate of eight pence for every ounce troy.

8 d. per oz. on gilt wire made in *Great Britain*.

And for all silver wire so made in Great Britain, a duty after the rate of six pence for every ounce troy, and proportionally for greater or lesser quantities, to be paid by the makers thereof respectively.

6 d. per oz. on silver wire.

XLVII. And be it enacted by the authority aforesaid, that the said duties upon gilt and silver wire imported, shall be raised, levied, recovered and paid, and be brought into the said exchequer (to and for the uses and purposes in the said act expressed) by such rules, ways, means and methods, and under such penalties and forfeitures, and with such allowances, and in such manner and form, as the duties upon imported soap, granted by one other act of

Duties on imported wire to be raised as the duties on soap and starch.

GILT and SILVER WIRE.

this session of Parliament, and the duties on starch, granted by this act, or any of them, are prescribed and appointed to be raised, levied, recovered, answered and paid.

Her Majesty
or the treasury
to appoint
commission-
ers:

who are to
substitute in-
ferior officers.

The monies to
be paid into
the exchequer.

Wire-drawers
to give notice
at the next of-
fice of their
names and
work houses,
&c. on forfei-
ture of 20*l*.

and of their
bar houses.

Wire-draw-
ers, &c. to
make entries
on oath, &c.
at the next of-
fice monthly,

on forfeiture
of 100*l*.

XLVIII. And for the better ascertaining charging and securing the duties by this act set and imposed upon gilt and silver wire made in *Great Britain*, be it further enacted by the authority aforesaid, that such commissioners or persons as her Majesty, her heirs or successors, or the high treasurer of *Great Britain* now being, or the high treasurer of *Great Britain*, or any three or more of the commissioners of the treasury for the time being, shall from time to time, by one or more commission or commissions for that purpose appoint, shall be her Majesty's commissioners for the receipt and management of the said duties set and imposed upon all the gilt and silver wire made within *Great Britain*, chargeable by this act; which said commissioners, or the major part of them respectively, shall and have hereby power, by commissions under their respective hands and seals, to substitute and appoint under them such officers, as shall be requisite in that behalf; and that the same commissioners and officers for the said duties on wire, shall have out of those duties such salaries and rewards for their services therein, as the high treasurer, or any three or more of the commissioners of the treasury for the time being, shall think reasonable to establish or allow in that behalf: and that the respective commissioners for the said duties on wire to be made in *Great Britain* for the time being, shall from time to time cause all the money to arise for the said duties on gilt and silver wire to be made in *Great Britain* (the necessary charges of management excepted) to be paid, as the same shall arise, into the receipt of her Majesty's exchequer in *England*, under the penalties forfeitures and disabilities herein after expressed.

XLIX. And it is hereby enacted, that all and every person and persons, who at any time or times, within or during the term last mentioned, shall draw, or cause to be drawn, any gold or silver into big wire in *Great Britain*, shall give notice in writing, at the next office for the said duties on wire, of their respective names and places of abode, and of the houses or places by them respectively made use of for the drawing or making of such wire therein; upon pain to forfeit the sum of twenty pounds for every offence in drawing or causing to be drawn any such wire in any house or place, without having first notified the same as aforesaid; and that no refiner, wire-drawer, or other person or persons, shall, during the continuance of the said duties on wire, draw, or cause to be drawn, any gold or silver into such wire as is commonly called big wire, at any house or place other than some common bar-house, to be approved by the commissioners for the said duties on wire for that purpose, upon pain to forfeit the sum of twenty pounds for every offence therein.

L. And it is hereby enacted, that from and after the said first day of *July* one thousand seven hundred and twelve, during the continuance of the said duties upon wire hereby granted, all and every the refiners, wire-drawers, and other persons who shall draw, or cause to be drawn, any gilt or silver wire, commonly called big wire, as aforesaid, shall once in every month make a true entry in writing at the next office for the said duties, of all the gilt and silver wire by them severally made or drawn within such month respectively; which entries shall contain the weight and kinds of all the wire mentioned therein, and how much thereof respectively was made in each week; on pain to forfeit, for every neglect of entry, the sum of one hundred pounds; which entry shall be made upon the oath of the refiner, or other person for whom the said wire was drawn, or of the chief workman employed therein, or if he or she be a *quaker*, then upon his or her solemn affirmation, to the best of their respective knowledge and belief; which entries oaths and affirmations shall and may be made with, and administered by such officer or officers as shall be appointed to take the same, without any fee or charge whatsoever.

LI. And be it further enacted by the authority aforesaid, that every refiner, wire-drawer, and other person who shall draw, or cause to be drawn, any gold or silver wire as aforesaid, shall, from time to time, within six weeks after they respectively shall make, or ought to have made, such entry as aforesaid, pay and clear off all the said duties for gilt and silver wire which shall be due from them respectively; upon pain of forfeiting double the sum of the said duty whereof the payment shall have been so refused or neglected.

Wire drawers, &c. to clear off the duties in six weeks, on forfeiture of double the duty.

LII. And it is hereby declared and enacted, that all and every the officers for the said duties on wire, shall at all times, by day or by night, and if in the night, then in the presence of a constable, or other lawful officer of the peace, be permitted, upon his or their request, to enter the bar-house, work-house, or other place, which shall be made use of by any person or persons for the drawing or making of gilt or silver wire, commonly called big wire, liable to the said duties, and to take an account of the just weight of the gilt and silver wire which shall have been so drawn or made from time to time; and shall thereof make return in writing to the commissioners of the said duties upon wire, or such as they shall appoint to receive the same, leaving a true copy thereof (if demanded) with the maker of the said wire, upon whom such return of the said officer shall be a charge; and if the said officer shall refuse to give or leave such copy (being demanded as aforesaid) every such officer, for every such offence, shall forfeit the sum of forty shillings to every such refiner, wire-drawer, or other person as aforesaid.

Officers may enter any bar-house, &c. at all times, to take account of the wire,

and make return to the commissioners, leaving a copy with the maker, on pain of 40s.

LIII. Provided always, that if such charge be made by taking the weight of the gold and silver in such big wire at the bar-house as aforesaid, then an allowance of one fifth part shall be made in consideration of the waste to be sustained in reducing the same to small wire.

If charge be taken at the bar-house, 1-fifth to be allowed.

LIV. Provided also, that every officer who shall be impowered to make such charge as aforesaid, shall, in the first place, be sworn for the due and faithful execution of his office; which oath shall and may be administered by all or any the commissioners of the said duties upon wire, or by any justice of the peace, who shall give to such officer a certificate thereof. And all persons chargeable with the said duties upon wire, are hereby required to keep sufficient and just scales and weights at the place or places where he she or they do make such wire, and permit and assist the officer to make use thereof for the purposes aforesaid; under the penalty of ten pounds, to be forfeited and lost for not keeping such scales and weights, or for not permitting and assisting the officer to use the same as aforesaid.

Officers to be sworn.

Wire-drawers to keep weights and scales, on pain of 10l.

LV. And be it enacted, that if any maker of wire shall obstruct or hinder any of the said officers in the execution of any the powers given to him or them by this act for ascertaining and securing the said duties upon gilt and silver wire, the person or persons offending therein, shall, for every such offence, forfeit the sum of twenty pounds.

Obstructing officer forfeits 20l.

LVI. And it is hereby further enacted, that no refiner, wire-drawer, or person who shall draw, or cause to be drawn, any gilt or silver wire as aforesaid, after the said first day of July one thousand seven hundred and twelve, during the continuance of the said duties upon wire, shall (under pain of forfeiting forty pounds for every offence) remove carry or send away, or suffer to be removed carried or sent away, any gilt or silver wire by or for him her or them made or drawn, of which no account shall have been first taken by the proper officer of the said duties, from the bar-house or place where the same wire shall have been made or drawn, without giving to the proper officer four and twenty hours notice at the least of his her or their intention to remove carry or send away the same, that so the said officer (without his own wilful default) may have time to weigh and take an account thereof.

Wire-drawer not to remove wire without due notice, on pain of 40l.

LVII. And for better ascertaining the said duties upon wire, it is hereby enacted, that all persons, by or for whom any wire shall be made or drawn as aforesaid, shall, from time to time, keep all the wire so made, and which shall not have been surveyed and taken an account of, separate and apart from all the

Wire not surveyed to be kept separate, on pain of 10l.

GILT and SILVER WIRE

the gilt and silver wire which shall have been surveyed and taken an account of as aforesaid, for the space of four and twenty hours after the making or drawing the same, unless such wire shall have been sooner surveyed and taken an account of by the said proper officer; upon pain to forfeit, for every offence therein, the sum of ten pounds.

Wire concealed,
ed, forfeits
20/.

LVIII. And it is hereby enacted, that if any the said persons by or for whom any such gilt or silver wire, commonly called big wire, shall be made or drawn as aforesaid, shall fraudulently hide or conceal, or cause to be hid or concealed, any wire chargeable by this act, or any bars of silver prepared for making the same, with intent to defraud her Majesty, then, and in every such case, the offender shall forfeit the sum of twenty pounds for every such offence.

Wire, &c.
found in private work-
house, &c.
forfeited.

LIX. And it is hereby further enacted, that all gilt and silver wire, and all bars for making such wire, which shall be found in any private work-house, and all private utensils for barring or drawing of such wire, of which no notice shall have been given as this act directs, shall be forfeited and lost, and the same, or the value thereof, shall and may be seized and recovered by any officer of the said duties upon wire for her Majesty's use.

Wire, materials, &c.
chargeable with the du-
ties in arrear,
&c.

LX. And it is hereby further enacted by the authority aforesaid, that all such gilt and silver wire, and all the materials and utensils for the making of such wire, in the custody of any maker or makers of wire, or of any person or persons to the use of, or in trust for such maker or makers of wire, shall be liable and subject to, and are hereby made chargeable with, all the debts and duties for gilt and silver wire in arrear and owing by such maker or makers for any wire made by him her or them, or in his or their work-houses or places aforesaid, and also be subject to all penalties and forfeitures incurred by such person or persons so using such work-house or other place, for any offence against this act relating to the said duties upon wire; and that it shall and may be lawful, in all such cases, to levy debts and penalties, and use such proceedings, as may lawfully be done in case the debtor or offender were the true and lawful owner of the same.

Duty on
stock in hand,
1 July 1712.

LXI. And be it further enacted by the authority aforesaid, that for all gilt and silver wire, commonly called big wire, which any wire-drawers, refiners, or other traders or dealers in any such wire, or any person or persons in trust for them or any of them, or for their or any of their use, shall be possessed of or interested in, upon the said first day of July one thousand seven hundred and twelve, for sale, there shall be yielded and paid to her Majesty one half of the like respective rates and duties as are by this act to be paid for the like sorts of gilt and silver wire respectively, to be made or imported after the said first day of July one thousand seven hundred and twelve; and that all and every the said refiners, wire-drawers, or other traders and dealers in gilt and silver wire, and all and every other person and persons who in trust for them or any of them, or for the use of them or any of them, shall be possessed of or have in his or their custody or possession, or in his her or their work-house, ware-house, store-house, shop, room, or other place or places whatsoever, upon the said first day of July one thousand seven hundred and twelve, any stock parcel or quantity of such big wire for sale, shall on or before the said first day of July one thousand seven hundred and twelve, make a true and particular entry thereof at the office for the said duties on wire, within the limits of which they shall respectively inhabit; upon pain to forfeit the sum of fifty pounds, and the gilt and silver wire for which no such entry shall have been made; and within six days after he she or they shall have made such entries as aforesaid, shall pay down the duties hereby payable for such gilt and silver wire, or within the said six days shall give security to the proper officers for paying the same duties to her Majesty's use within six months then next ensuing; and in case the said duties for such stock of gilt and silver wire be paid down within the said six days, then there shall be allowed out of the same duty for such prompt payment, an allowance after the rate

rate of ten pounds *per centum per annum* for the said time of six months; and that all and every such wire-drawers, refiners, and other traders and dealers in such wire as aforesaid, who shall refuse or neglect to make such payment, or to give such security for payment of the said duties for his her or their said stock of wire, within the time by this act limited for that purpose, shall forfeit double the sum of the said duty which should have been so paid or secured by him her or them as aforesaid; and that it shall and may be lawful to and for the proper officers for the same duties respectively, to take a true and particular account of all such stock or quantities of big wire as any wire-drawers, refiners, and other traders and dealers in such wire, or any in trust for them, shall on the said first day of *July* one thousand seven hundred and twelve, have or be possessed of; and for that purpose shall be permitted, in the day-time, to enter into any shop, ware-house work-house, or any dwelling-house, out-house, or other places belonging to such persons, and every of them; who are hereby required to permit such officer and officers, upon his or their request, to make such entrance on the said first day of *July* one thousand seven hundred and twelve, or afterwards, at any time before the duty last mentioned shall be paid or secured, and to take an account of the quantity of such big wire, under the penalty of twenty pounds; and if any person or persons having on the said first day of *July* one thousand seven hundred and twelve, in his her or their custody or possession, any stock or quantity of big wire chargeable by this act with the said half duties for stock as aforesaid, shall clandestinely remove or carry away, or cause or suffer to be removed or carried away, the same or any part thereof, before her Majesty's duties thereupon shall be paid or secured as aforesaid, or shall fraudulently conceal or hide any part of his her or their said stock of wire, that then, and in every such case, he she or they so offending, for every such offence shall forfeit the sum of twenty pounds; and in all and every such case and cases, the stock or quantity of wire which shall be so clandestinely removed or carried away, or fraudulently concealed or hid, shall be forfeited, and shall and may be seized by any the said officers for the said duties on wire; and the person or persons in whose custody such stock of wire shall be found, who shall not, before the discovery thereof, give notice at the next office for the said duties on wire, of the stock or quantity of wire so in his her or their custody or possession, shall also forfeit and lose the sum of twenty shillings for every pound weight.

LXII. Provided always, and it is hereby enacted by the authority aforesaid, that in case any person or persons whatsoever, shall at any time or times after the first day of *July* one thousand seven hundred and twelve, during the continuance of the said duties on gilt and silver wire, export by way of merchandize for any foreign parts any gold or silver thread, or any gold or silver lace, or fringe made of plate-wire spun upon silk, and shall give sufficient security before the shipping thereof for exportation, that the particular quantities of such thread, or of such lace or fringe intended to be exported as aforesaid, and every part thereof, shall not be reloaded or brought again into *Great Britain*, and shall make proof upon oath, or by such affirmation respectively as aforesaid, that the said gold and silver thread, or the said gold and silver lace, or fringe, was actually made after the said first day of *July* one thousand seven hundred and twelve (which securities shall be taken in her Majesty's name, and to her use; and the said oaths and affirmations shall be administered by the customer or collector of the respective port for such exportation) that then, and in every such case, the said customer or collector shall give to the exporter thereof a debenture, expressing the true kinds and quantities of such gold or silver thread, and gold and silver lace, or fringe so exported or shipped to be exported; and the exportation or shipping thereof being certified by the searcher upon the said debenture, the collector or receiver for the said duties upon wire (upon producing the said debentures so certified

On exportation of gold thread, &c. and on debenture from the customer, &c. collector to allow a drawback.

to him) shall forthwith pay a drawback or allowance, after the rate of five shillings for every pound weight *averdupois* of such silver thread lace or fringe, and after the rate of six shillings and eight pence for every pound weight *averdupois* of such gold lace thread or fringe, out of the monies of the said duties on wire then in the hands of such receiver or collector, without fee or reward; and if such receiver or collector shall not have money in his hands to pay any such debenture, then the respective commissioners of the said duties upon wire are hereby required to pay, or cause to be paid, the said debenture out of any duties on gilt or silver wire arising by this act; any thing herein contained to the contrary notwithstanding.

All the powers in 12 Car. 2. c. 24. and other excise acts, applied to these duties.

LXIII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties and forfeitures, clauses matters and things, which in and by an act made in the twelfth year of the reign of King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to her Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established, for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining, the duties thereby granted, or any of them (other than in such case for which other penalties or provisions are made and prescribed by this act) shall be exercised, practised, applied, used and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering and paying, the said duties upon gilt and silver wire hereby granted, during the continuance of this act, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly repeated, and again enacted in the body of this present act.

All fines to be sued for as by the laws of excise.

LXIV. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures in relation to the said duties by this act imposed upon gilt and silver wire, shall be sued for levied and recovered, or mitigated, by such ways means and methods, as any fine penalty or forfeiture is and may be recovered or mitigated by any law or laws of excise, or by any action of debt, bill, plaint or information, in any her Majesty's courts before mentioned; and that one moiety of such fine penalty and forfeiture relating to the said duties on wire (not otherwise directed by this act) shall be to her Majesty, her heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

Commissioners for these duties to have the same jurisdiction as of excise.

LXV. Provided always, and it is hereby enacted by the authority aforesaid, that such persons as shall be, in pursuance of this act, appointed commissioners for the duties on gilt and silver wire to be made in *England*, *Wales*, or *Berwick upon Tweed*, shall and may have and exercise the same or like jurisdiction power and authority, and may adjudge, determine, mitigate or order, in all cases and matters relating to the said duties on gilt and silver wire arising within the limits aforesaid, as the commissioners of excise upon beer ale and other liquors may or lawfully can exercise, adjudge, determine, mitigate or order, in the like cases or matters in relation to the said duties of excise, by any law or statute now in force.

During this act no gold or silver lace, &c. to be imported.

LXVI. And be it further enacted by the authority aforesaid, that, during the continuance of the said duties upon gilt and silver wire by this act granted, no gold or silver thread, lace, fringe, or other work made thereof, shall be imported or brought into *Great Britain* upon pain of being forfeited, and upon the further penalty of one hundred pounds to be paid by the importer for every parcel so imported; and that one moiety of such forfeitures shall be to the Queen, her heirs and successors, and the other moiety (besides full costs of suit) to him or them that will seize inform or sue for the same in any of her Majesty's courts aforesaid.

LXXV. Provided

LXXV. Provided always, and it is hereby enacted, that every person who shall be appointed a commissioner for all or any the duties granted by this act, and every subordinate officer under such commissioners, who shall receive any salary or allowance in respect of his office (the several commissioners and officers of the customs excepted) shall, before his acting in his respective trust, take an oath for his due and faithful execution of the same, according to this act; which oath shall and may be administered to any such commissioners by any other person who shall be appointed a commissioner as aforesaid, and to the said officers respectively, by any one of the said commissioners, or by one justice of the peace, who shall give to the officer a certificate thereof *gratis*.

Commissioners
and officers to
be sworn.

LXXVI. Provided also, and it is hereby further enacted by the authority aforesaid, that if any person or persons shall at any time or times be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, or of any matter or thing in this act contained, or in pursuance of the said former act, intituled *An act for laying certain duties upon hides and skins tanned tawed or dressed, and upon vellum and parchment, for the term of thirty two years, for prosecuting the war, and other her Majesty's most necessary occasions*; or if any person or persons now is, or hereafter shall be, sued or prosecuted for any matter or thing by him or them done in pursuance of an act of the eighth year of her Majesty's reign, for laying certain duties on candles, and certain rates upon monies to be given with clerks and apprentices; or in pursuance of an act of the ninth year of her Majesty's reign, for granting further duties on candles, and other duties therein mentioned; such person or persons shall and may plead the general issue, and give the special matter in evidence for his or their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff or plaintiffs.

Persons sued
upon this act,
or the leather
or candle act,
may plead the
general issue.
9 Ann. c. 11.

8 Ann. c. 9.

9 Ann. c. 6.

LXXVII. And to the end all the said rates and duties upon skins and hides, and pieces of skins and hides, made wares, vellum and parchment, starch, coffee, tea, drugs, gilt and silver wire, policies of assurance, and any other duties before by this act granted may be duly and certainly raised, and the same (except the necessary charges of executing this act) may be justly and duly brought into the said receipt of exchequer, according to the true meaning hereof, it is hereby enacted by the authority aforesaid, that from time to time, during the continuance of this act, there shall be appointed such and so many commissioners and officers as shall be proper and necessary for managing, raising, collecting and paying the said several rates and duties herein before granted, and for keeping and rendring the accounts of the same; and that the respective commissioners and officers concerned therein shall perform their several duties in relation to the premises, as to them respectively shall appertain, under such and the like penalties forfeitures and disabilities for any offence or neglect therein, or for detaining diverting or misapplying any part of the monies arising by the same rates and duties, as are prescribed and to be inflicted by virtue of an act of Parliament made and passed in the ninth year of the reign of his late Majesty King William the third, intituled *An act for raising a sum not exceeding two millions upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to the duties thereby granted or referred unto, or for detaining diverting and misapplying any part of the monies which were granted or appropriated by the act last mentioned.

Commissioners
and officers to
be appointed,
who are liable
to
9 W. 3. c. 44.

Chandler to declare to the officers before he begins to make, the number of sticks, with the sizes, and and how many moulds he designs to fill, &c.

See 11 Geo. 1. c. 30. § 27.

on forfeiture of 10*l*.

No chandler to begin without notice, unless, &c.

CVI. And for the more effectual preventing the frauds of the chandlers and makers of candles for sale, whereby her Majesty's duties upon candles are very much lessened; be it further enacted by the authority aforesaid, that every chandler or maker of candles for sale, who, from and after the first day of *August* one thousand seven hundred and twelve, shall make any candles for sale, shall, before he begins to make or dip any making or course of candles, declare to the officer or officers appointed to take an account of the same, the number of sticks which he designs to make at such making or course, and also the sizes of the candles whereof each stick is to consist; and if such making or course is intended to be of mould-candles, then such maker shall declare to such officer or officers, before he begins to fill any of the said moulds, how many moulds he intends to fill at such making, and how often he intends at such making to draw the said moulds; and in case any chandler or maker of candles for sale, shall neglect or refuse to make such declaration as aforesaid, or shall, after such declaration made, make any increase of his number of sticks, or of the sizes of his candles in such making or course, over and above the number and sizes so declared as aforesaid; or in the case of making such mould-candles, shall fill a greater number of moulds, or draw such moulds oftner than shall be declared as aforesaid; or in case any chandler or maker of candles shall, after the weighing of any making of candles by the officer or officers appointed to take an account of the same, increase the weight of such candles so weighed, by redipping the same, or otherwise; then, and in any of the said cases, such chandler or maker of candles for sale shall, for every such offence, forfeit and lose the sum of ten pounds, to be recovered levied and mitigated by the same ways means and methods as any penalty or forfeiture can or may be recovered levied or mitigated by any of the laws of excise, and to go, one moiety thereof to her Majesty, her heirs and successors, and the other moiety to the person or persons who shall inform or sue for the same.

CVII. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twelve, no chandler or maker of candles for sale, shall begin to make any course or making of candles, without notice thereof first given to the officer for the said duties for the place or division where such maker shall inhabit, to the intent that such officer may take an account of the same, unless at such times as are herein after mentioned; that is to say, from the twenty ninth day of *September* to the twenty fifth day of *March* yearly, between the hours of seven in the morning and five in the evening; and from the said twenty fifth day of *March* to the twenty ninth day of *September* yearly, between the hours of five in the morning and seven in the evening; upon pain that every such chandler or maker of candles doing contrary hereunto, shall forfeit and lose, for every such offence, the sum of ten pounds, to be recovered levied, mitigated and distributed, as is last before mentioned.

7 Ann. c. 11.

CVIII. And whereas by an act made in the seventh year of her present Majesty, intituled *An act for ascertaining and directing the payments of the allowances to be made for or upon the exportation from Scotland of fish beef and pork cured with foreign salt, imported before the first day of May one thousand seven hundred and seven; and for disposing of such salt still remaining in the hands of her Majesty's subjects there; and for ascertaining and securing the allowances for fish and flesh exported and to be exported from Scotland for the future*; it is amongst other things enacted, that the allowances therein granted shall be paid and satisfied out of any her Majesty's duties arising upon salt in *Scotland*, or out of the revenues of customs and excise in *Scotland*, or any of them, with preference to all other payments whatsoever to be made out of the same, the charge of raising and managing those revenues, and the fees salaries and other charges allowed

allowed or to be allowed by her Majesty, her heirs or successors, for keeping up the court of session and justiciary, and the exchequer-court in *Scotland*, always excepted and foreprized; and whereas since the Union, the expence of keeping up the said courts could no otherwise be provided for there than out of the duties of customs and excise; and doubts may arise upon the provisions made by the act above recited for that purpose; for obviating and preventing of all such doubts, be it enacted by the authority aforesaid, that the fees, salaries, and other charges, allowed or to be allowed by her Majesty, her heirs or successors, for keeping up the courts of session, and justiciary, and exchequer court of *Scotland*, are and may be chargeable upon any parts of the said customs and excise, preferable to all other payments whatsoever, the charge of management excepted, but so as not any ways to prevent any application of the excrecence out of the said customs and excise appointed by any former laws.

Fees, salaries, &c. for keeping up the court of session, &c. in *Scotland*, to be charged on the customs and excise.

CXI. And whereas by the said act for laying new duties on sope (amongst other things therein mentioned) it is required, that all sope to be made during the term thereby granted, shall, upon the making thereof, be put by the maker into such casks as are thereby prescribed, and none other, under the penalty therein expressed, it is hereby declared, that the same shall not be construed to extend to hard cake-sope or ball-sope; any thing in that act to the contrary notwithstanding.

Cake-sope or ball-sope not obliged to be put into casks. 10 Ann. c. 19. § 8.

Anno duodecimo

A N N Æ Reginae.

STAT. I. CAP. II.

An Act for granting to Her Majesty Duties upon Malt, Mum, Cyder and Perry, for the Service of the Year One thousand seven hundred and thirteen; and for making forth Duplicates of Lottery Tickets lost burnt or destroyed; and for enlarging the Time for adjusting Claims in several Lottery Acts; and to punish the counterfeiting or forging of Lottery Orders; and for explaining a late Act in relation to Stamp Duties on Customary Estates, which pass by Deed and Copy.

[So much as relates to the Excise on Malt, &c.]

Continued annually.

Perpetual duties are imposed on malt, beside this annual duty, by

33 Geo. 2.

c. 7.

Duties on malt, mum, cyder and perry, from 23 June 1713, to 24 June 1714, viz.

MOST gracious Sovereign, we your Majesty's most dutiful and loyal subjects the Commons of Great Britain assembled in Parliament, towards raising such supplies as are and may be necessary to defray your Majesty's public expences, do humbly present your Majesty with the gift of the several rates duties and impositions herein after mentioned; and do beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that there shall be raised, levied, collected paid and satisfied, unto and for the use of her Majesty, her heirs and successors, for and upon all malt, mum, cyder and perry, the several and respective rates duties and impositions herein after mentioned; that is to say,

Malt made in England 6d. per bushel.

For every bushel of malt which at any time or times, from and after the twenty third day of June one thousand seven hundred and thirteen, and before the twenty fourth day of June which shall be in the year of our Lord one thousand seven hundred and fourteen, shall be made of barley, or any other corn or grain, within that part of Great Britain called England, Wales, and the town of Berwick upon Tweed, by any person or persons whatsoever (whether the same be or be not for sale) the sum of six pence, and so proportionably for a greater or lesser quantity, to be paid by the maker or makers thereof respectively.

Malt made in Scotland 6d. per bushel.

This duty has not been continued since

10 Geo. 1.

But 3d. per bushel is laid on malt made in

Mum 10s. per barrel.

For every bushel of malt which at any time or times, from and after the twenty third day of June one thousand seven hundred and thirteen, and before the twenty fourth day of June one thousand seven hundred and fourteen, shall be made of barley, or any other sort of corn or grain, in that part of Great Britain called Scotland, by any person or persons whatsoever (whether the same be or be not for sale) the sum of six pence, and so proportionably for a greater or lesser quantity, to be also paid by the maker or makers thereof respectively.

For every barrel of mum which at any time or times, from and after the said twenty third day of June one thousand seven hundred and thirteen, and before the said twenty fourth day of June one thousand seven hundred and fourteen, shall be made or imported within the said kingdom of Great Britain, the sum of ten shillings, over and above all present duties payable for the same, and so proportionably for a greater or lesser quantity, to be paid by the maker or importer thereof respectively.

Cyder and perry 4s. per hoghead.

And for all cyder and perry which at any time or times, from and after the said twenty third day of June one thousand seven hundred and thirteen, and before the said twenty fourth day of June one thousand seven hundred and fourteen, shall be made

made for sale within the said kingdom of Great Britain (over and above all other duties payable for cyder and perry made and sold by retail) the sum of four shillings for every hogshead, and so in proportion for a greater or lesser quantity, to be paid by the first buyer or retailer thereof.

II. And for the avoiding of disputes in charging the duties upon cyder and perry, be it enacted and declared, that every person who shall buy any cyder or perry, or any fruit to make into cyder or perry, and shall sell any of the cyder or perry so bought or made by the hogshead, or any greater or lesser measure, shall, during the continuance of this act, and no longer, be deemed and taken to be a retailer of cyder and perry, and shall be chargeable with the duties of all such cyder and perry.

Sellers of cyder or perry having bought it, or the fruit, are retailers.

III. And for the better ascertaining, charging, levying and collecting, of all the said several and respective duties hereby granted, be it further enacted by the authority aforesaid, that all and every the said duties and impositions by this act granted or imposed, as well upon malt as upon mum cyder and perry, shall from time to time, during the continuance of this act, be within the receipt management and government of the several chief commissioners and governors of the receipt of excise upon beer ale and other liquors for the time being in *Great Britain* respectively; and that all inferior officers, whether they be subcommissioners, collectors, supervisors, gagers or others, that are or shall be constituted or appointed for levying, receiving, collecting or answering, of her Majesty's duties of excise upon beer ale and other liquors, shall, within the respective limits or districts, or in the several places or stations to which they are or shall be appointed, be also the subcommissioners, collectors, supervisors, gagers, or other officers respectively, for the several duties by this act granted; nevertheless, under the government and direction of the said respective chief commissioners of excise for the time being, or the major part of them, who have hereby power to dismiss or alter them, or any of them, and to make and constitute, from time to time, such and so many inferior officers for the said duties hereby granted, and every or any of them, as to the said respective chief commissioners for the time being, or the major part of them, shall seem meet.

Duties to be under the commissioners of excise, &c.

IV. And be it further enacted by the authority aforesaid, that all and every the said gagers and officers which are or shall be so constituted and appointed, shall at all times in the day-time be permitted, upon their request, to enter the house, malt-house, and other places whatsoever, belonging to or used by any person or persons whatsoever, who at any time or times, from and after the said twenty third day of *June* one thousand seven hundred and thirteen, and before the said twenty fourth day of *June* one thousand seven hundred and fourteen, shall make any malt (either for sale or not for sale) and to gage all cisterns, uting-fats, utensils, and other vessels, used by any such malster or maker of malt for the wetting or steeping of any barley, or other corn or grain for the making of malt, and to gage measure and take an account of the just quantity of the barley and other corn or grain, which shall be found wetting or steeping in any such uting-fat, utensil, cistern, or other vessel, or shall have been wetted or steeped in them, or any of them, for the making of malt; and shall thereof make return or report in writing to the said commissioners, or such other person or persons as they shall appoint to receive the same, leaving a true copy of such report in writing under his hand with such malster or maker of malt: and such report or return of the said gagers shall be a charge upon such malsters or makers of malt respectively: and if any such malster or other person, making malt for sale or private use, shall refuse to permit any such gager or officer to enter his house or other place aforementioned, or to measure compute and take an account of his malt, and to gage all and every such uting-fats, utensils, cisterns, and other vessels, and to gage and take an account of his

Officers may enter malt-houses, &c.
See § 34.

and gage cisterns, &c.

and make report to commissioners, &c.

Penalty on malsters, &c. refusing to permit officer, 20 l.

Malster to
make entry at
the excise of-
fice monthly,

and clear off
the duties in 3
months after.

In 4 months
1 Geo. 1. st. 2.
c. 2. § 8.

Penalty on
malsters refu-
sing to pay,
&c.

Winchester
bushel.

Powers, &c. in
12 Car. 2.
c. 24.

Fines, &c. how
recovered.

his barley, or other corn or grain, in any such cistern, uting-fat, utensil or other vessel, or which shall have been steeped or wetted, and shall be upon any floor or other place, every such malster or other person shall forfeit and lose, for every such offence, the sum of twenty pounds: and that from and after the said twenty third day of *June* one thousand seven hundred and thirteen, during the continuance of this act, every malster or other person making malt (for sale or not for sale) shall monthly and every month make a true entry at the said office of excise of all the malt made in such month respectively; on pain to forfeit for every such neglect the sum of ten pounds.

V. And be it further enacted by the authority aforesaid, that every such malster or other maker of malt shall within three months after he shall make, or ought to have made, such entry as aforesaid, pay and clear off all the said duties which shall be due from him or them respectively.

VI. And be it further enacted, that every such malster or other person chargeable with the said duties, who shall neglect or refuse to make such payment as aforesaid, shall forfeit and lose, for every such offence, double the sum of the said duty whereof the payment shall be so refused or neglected; and that no such malster or other person, after such default made, shall sell deliver or carry out any malt until he hath paid and cleared off his duty as aforesaid, on pain to forfeit double the value of such malt so delivered and carried out.

VII. And for the avoiding all disputes touching the returns made or to be made by the gagers of any malt as aforesaid, be it enacted and declared by the authority aforesaid, that by the bushel in this act mentioned, is meant and intended a bushel according to the standard remaining in the custody of the chamberlains of her Majesty's exchequer, commonly called or known by the name of the *Winchester* bushel; and that the quantity of barley, or other corn or grain taken by the gage, according to such bushel, in any cistern, uting-fat, utensil or other vessel, wherein such barley, or other corn or grain shall be found wetting or steeping, or which shall be found to have been wetted or steeped for the making of malt, shall be charged and returned by the gager as so many bushels of malt; and that every round bushel with a plain and even bottom, being made eighteen inches and an half wide throughout, and eight inches deep, shall be esteemed a legal *Winchester* bushel, according to the said standard.

VIII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, and forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to her Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established for raising, levying, collecting or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act) shall be exercised, practised, applied, used, and put in execution, in and for the raising, levying, collecting, recovering and paying, as well the said duties upon malt, as the said several duties upon mum cyder and perry hereby granted, during the continuance of this act, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly repeated, and again enacted in the body of this present act.

IX. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures by this act imposed, shall be sued for levied and recovered, or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of her Majesty's courts

courts of record at *Westminster*, or in the court of session, court of justiciary, or court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty and forfeiture shall be to her Majesty, or her heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

X. And be it further enacted by the authority aforesaid, that all malt in the custody of any maker of malt shall be liable and subject to, and are hereby made chargeable with all and singular the debts and duties of malt in arrear and owing by any person or persons for any malt made by such malster, or within his malt-house, and shall also be subject to all penalties and forfeitures incurred by such person or persons so using such malt-house, for any offence against the laws relating to the duties on malt; and that it shall be lawful, in all cases, to levy debts and penalties, and to use such proceedings against such malt, as it may be lawful to do in case the debtor or offender were the true and real owner of the same malt.

Malt subject to the duties in arrear.

XI. And whereas many of her Majesty's subjects do make malt not to sell or make any profit thereof, but to be consumed in their own private families only; for the better accommodation of such persons, it is hereby further enacted and provided by the authority aforesaid, that the said respective commissioners of excise for the time being, or the major part of them respectively, or such person or persons as they, or the major part of them, shall respectively appoint for that purpose, and in default of such appointment, then the collector and supervisor for the district and division within which such person doth or shall inhabit, shall and may compound and agree with such person or persons for the said duties of such malt which shall grow due or payable from him her or them by this act, from the commencement thereof until the end of the term hereby granted, at the rate of five shillings *per annum* for every head, which at any time or times, during the continuance of such composition, shall be of the family of such person or persons respectively, and to receive such composition-money, or to take security for the payment thereof quarterly; and that the houses, out-houses, malt-houses, or other places of such particular persons making such composition and agreement, and paying such composition in money, or giving such security, and duly complying with their payments thereupon, shall not be liable to the said duty of six pence *per* bushel upon malt, or to the survey or search of any gager or officer of the excise, for or by reason of his or their making such malt as aforesaid.

Compounders to pay 5s. per head *per annum*;

and by 33 Geo. 2. c. 7. § 5. proportionally for the perpetual duties,

and not liable to the survey of gagers.

XII. Provided, that if any such person, after such composition made, shall sell, exchange, barter or deliver out any malt to any other person or persons, or shall permit any other person or persons to make any malt in his her or their houses or out-houses, or shall sell any beer, ale, or other liquors made of malt, or shall have more persons of their families than they shall so compound for, without giving notice of them to the next office of excise at or before the next quarter day, and paying or securing the like compositions for them, then every such person shall forfeit the sum of five pounds, to be recovered and distributed as aforesaid; and after any such offence committed, shall lose the benefit of his her or their composition, and shall be liable to the said duty of six pence a bushel upon malt, and to the survey and search of the said officers, as if no such composition had been made; and for every bushel of malt so fraudulently sold, exchanged, bartered, delivered out, or fraudulently made, every such person shall forfeit the sum of twenty shillings; any thing in this act to the contrary notwithstanding.

Penalty on selling malt after composition.

XIII. And be it further enacted by the authority aforesaid, that all and every such person and persons who, by virtue or in pursuance of any former act for laying duties upon malt, mum, cyder and perry, have made or shall make any composition still in being for the duties of their malt, shall, on or before the four and twentieth day of *June* one thousand seven hundred and thirteen, continue such their composition for the duties hereby granted,

and

and pay the composition-money, or give bond for the same, according to the purport, true intent, and meaning of this present act; or in default thereof shall be, and are hereby charged and made liable to pay unto her Majesty, her heirs and successors, the sum of six pence for every bushel of malt which he she or they, or any other person or persons in trust for him her or them, shall be possessed of on the said four and twentieth day of *June* one thousand seven hundred and thirteen; and that all and every such person and persons who have or hath, or shall make, such composition for their said duties on malt, in pursuance of the said former acts, or any of them, and who shall make default in continuing such their composition as aforesaid, shall, on or before the tenth day of *July* one thousand seven hundred and thirteen, make true and particular entries of all such malt as they, or any of them, or any other person or persons in trust for them, or any of them, shall be possessed of, or have in his or their custody or possession, at the office of excise within the limits of which they shall respectively inhabit, upon pain to forfeit the sum of fifty pounds, and the malt of which no such entry shall be made; and within six days after he she or they shall have made, or ought to have made, such entry as aforesaid, shall pay down the duties hereby charged upon the same, or, in default thereof, shall forfeit and lose double the value of the said malt; and that the houses, out-houses, and other places belonging to such compounders who shall make default in continuing such their compositions as aforesaid, shall be and are hereby made liable to the search and view of the officers for the said duties, in the same manner, and under the same penalties for refusal, as other persons making malt for sale are liable.

Duty to be repaid for malt damaged by the casting away of the vessel, &c.

See § 27. and 9 Geo. 1. c. 3. § 35, 36, 37.

XIV. And be it further enacted by the authority aforesaid, that from and after the said three and twentieth day of *June* one thousand seven hundred and thirteen, and after the duty by this act imposed on malt is paid by the malster, if any quantity of malt shall unfortunately happen to be damaged by the casting away, or sinking, of the barge or vessel in which the said malt shall be transported from one part of this kingdom to another within the same, that the justices of the peace of the county riding or division where such accident shall happen, shall, at the next general quarter sessions to be held for such county riding or division, upon proof of such damage, and of payment of the duty as aforesaid, determine and settle the quantity of the damage done to such malt by the casting away or sinking of the barge or vessel in which the same shall be transported as aforesaid, and an allowance to be made in respect thereof, and to give a certificate under their hands and seals of the sum allowed; which allowance shall bear the same proportion to the whole duty, as the said damage shall appear to bear to the value of the said malt before it was so damaged; upon producing of which certificate to the officer appointed to collect the said duty, he shall be obliged to repay or allow to the said proprietor or proprietors, out of the duty paid for the said malt, so much money as the sum certified by the said justices shall amount unto, or in default thereof, that the proprietor or proprietors of the said malt, shall and may deduct the allowance so certified out of the next or any other subsequent monies becoming due from such proprietor or proprietors by virtue of this present act.

Three days notice to the collector.

XV. Provided always, and it is hereby enacted by the authority aforesaid, that where any such loss or damage shall happen as aforesaid, the person or persons who shall sustain the same, shall, three days at least before the next quarter sessions, give or leave notice in writing thereof with the collectors of excise of the district or collection where such loss or damage shall happen, and of his and their intention of applying at the next general quarter sessions of the peace for an allowance in respect of such damage or loss.

XVI. And whereas many malsters and makers of malt, in order to the defrauding her Majesty of the duty, and preventing the officers from taking and keeping a true account of the corn or grain by them steeping or steep-

ed,

ed, and making into malt, do, in the absence of the officers, remove part of their corn or grain out of the cistern or wetting fat, and mix the same with corn or grain of a former wetting, and supply the place of the corn or grain so removed with fresh corn or grain, and do also mix their several couches and floors in such manner that the officers for the said duties cannot distinguish one wetting from another; for remedy whereof, be it further enacted by the authority aforesaid, that, during the continuance of the duties hereby granted, no malster or maker of malt, other than compounders for the said duties, shall, during the continuance of the said duties, mix, or cause to be mixed, his her or their corn or grain making into malt of one wetting or steeping, or any part thereof, with his her or their corn or grain making into malt of a former wetting or steeping, or any part thereof, before the same is put on the kiln for drying; on pain of forfeiture of the sum of five shillings for every bushel of corn so mixed, contrary to the true intent and meaning hereof.

XVII. And be it further enacted by the authority aforesaid, that the gagers and other officers of excise for the time being, or that shall be deputed to put this present act in execution, shall, during the continuance of the duties hereby charged, measure such corn and grain making into malt by the gage only, and not by the bushel; any thing herein before contained, or in any former act or acts, relating to the duties hereby granted, to the contrary in any wise notwithstanding.

XVIII. And whereas in making of malt practised before the granting the said duties, the barley or other corn or grain, during its steeping in the cistern or uting-fat, did usually rise and swell so considerably, that it was thought reasonable, upon granting the said duties, in all charges to be made by the officers from the cistern or couch, to allow to the malsters, upon payment of the duty, four bushels in every twenty bushels, and so proportionably upon every greater or lesser quantity, in consideration of such rise or swelling of the corn, which allowances have been and are made accordingly; and whereas many malsters or makers of malt for sale, by pressing, treading, ramming, or other methods, do now not only make their corn lie so close in the cistern or uting-fat, and also in the couch, that the rise or swelling as aforesaid is prevented, but also renders it very difficult for officers to know the true quantity of the corn steeped or in the couch, and thereby have the allowance as aforesaid, though the reason of making the same is taken away; be it therefore further enacted, that if any malster or maker of malt for sale, during the continuance of the duties on malt by this act granted, shall tread, ram, or otherwise force together in the cistern uting-fat or couch, any corn steeping or steeped in order to the making into malt, every such malster or maker of malt for sale, shall, for every such offence, forfeit and lose the sum of two shillings and six pence for every bushel of corn steeping or steeped that shall be so pressed, trodden, rammed or forced; any thing herein, or in any former act or acts, contained to the contrary in any wise notwithstanding.

XIX. Provided always, and be it enacted by the authority aforesaid, that no person or persons shall be sued or charged with the duties hereby granted, unless some action information or suit be commenced for the same within five years after the same shall become due.

XX. And in regard the quantity of barley, or other corn or grain, taken by the gage in any cistern, uting-fat, or other vessel or utensil, wherein such barley, or other corn or grain, shall be found wetting or steeping, or which shall be found to have been wetted or steeped for the making of malt, is by this act to be charged and returned by the gager as so many bushels of malt; it is hereby further enacted by the authority aforesaid, that out of every twenty bushels so charged by the gager, there shall be an allowance made to the maker of such malt so charged in the uting-fat, cistern, or other vessel, wherein the same shall be found wetting or steeping as aforesaid, or upon the

Penalty of 5s. per bushel for mixing corn of one wetting with corn of another.

See 2 Geo. 2. c. 4. § 11, 12. and the annual act § 22.

Gagers to measure by the gage.

Penalty of pressing malt in the cistern, &c. 2s. 6d. per bushel.

See 6 Geo. 1. c. 21. § 8. The annual act, § 21, increases the penalty to 5s. per bushel.

Prosecutions within five years.

Allowance of 4 bushels in 20 for malt charged in the uting-fat, &c. See 33 Geo. 2. c. 7. § 59.

the floor, within thirty hours after the same shall be thrown out of the uting-fat, utensil, cistern, or other vessel, of four bushels, and out of every greater or lesser quantity a proportionable allowance shall be made, in consideration of the difference between the quantity of such corn when it is wet and swollen, and the quantity thereof when it is converted into dry malt; any thing herein contained to the contrary notwithstanding.

Malt after duty paid may be exported, &c.

XXI. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons who shall have actually paid her Majesty's duties by this act payable for any quantity of malt whatsoever, and to and for any other person or persons who shall buy or be lawfully entitled to any such quantity of malt from the said person or persons who actually paid her Majesty's duties for the same, to export such malt for any foreign parts, giving sufficient security before the shipping thereof for exportation, that the particular quantity of malt which shall be intended to be exported as aforesaid, or any part thereof, shall not be reloaded or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective port for such exportation is hereby directed and authorized to take in her Majesty's name, and to her Majesty's use.

Penalty of re-landing.

XXII. Provided always, that if after the shipping of any such malt to be exported as aforesaid, and the giving or tendering such security as aforesaid, in order to obtain the allowance or drawback herein after mentioned, the malt so shipped to be exported shall be reloaded in any part of the said kingdom of *Great Britain*, that then, and in every such case, over and above the penalty of the bond which shall be levied and recovered to her Majesty's use, all the malt which shall be landed, and the value thereof, shall be forfeited; that is to say, one moiety thereof to the Queen, and the other moiety thereof to the person or persons that will seize inform or sue for the same, to be recovered as any other penalties by this act are recoverable.

On exportation duty to be repaid.

No duty is to be charged on malt entered for exportation, nor drawback allowed, by

12 Geo. 1.

c. 4. § 48. and

33 Geo. 2. c. 7.

§ 18.

XXIII. And be it further enacted by the authority aforesaid, that if any person or persons, who shall export any malt into foreign parts, shall produce a certificate or certificates from the collector or officer who received the duty of such malt, that the duty thereof hath been paid or secured to be paid, which certificate the collector or officer is hereby required to give gratis, proof being made upon oath that the duty of such malt hath been paid or secured to be paid (which oath the said collector or officer is hereby required to administer) and also making oath before the officer or collector of the port that the malt so exported is the same mentioned in such certificate, then the collector or chief officers of the port where such malt shall be exported, shall give to the exporter thereof a certificate or debenture, expressing the true quantity of the malt so exported or shipped for exportation; which certificate or debenture being produced to the collector or other officer appointed to receive the said duty in the county, shire, stuartry or place, where such malt was exported, he is hereby required to pay the said duty of six pence *per* bushel to the persons or their agents so exporting the same; and in case the collector or other officers shall not have any money in their hands to pay the same, then the respective commissioners appointed for executing this act, are hereby required to pay the same out of the duties arising by the said act; any thing in this act contained to the contrary notwithstanding.

Debentures for malt unsatisfied 24 June 1713. how paid.

XXIV. And be it enacted, that all debentures for malt exported upon any former act or acts for laying duties upon malt, mum, cyder and perry, which shall remain unsatisfied on the four and twentieth day of *June* one thousand seven hundred and thirteen, shall (in case the respective commissioners or officers of excise shall not have sufficient in their hands of the duties granted by the said former acts to satisfy the same) be paid and satisfied out of the duties arising by this present act.

XXV. And be it further enacted by the authority aforesaid, that where any rent is reserved and payable in malt, or if payable in money, and the sum

sum or quantity of such rent is to be ascertained by the price of malt, and is to increase just as much as the price of malt doth increase, it shall and may be lawful, during the continuance of this act, for the tenant of any lands subject to any such rent, to detain deduct and abate so much of every such rent as will amount to the duty by this act charged for every quarter of malt, or the value of it in money, that is so reserved, and so proportionably for any lesser quantity; and the person or persons, bodies politic or corporate, to whom any such rent is reserved as aforesaid, shall, upon the receipt of the residue of any such rent, make an allowance of such deductions as aforesaid, and the tenant be discharged, as if such payment had been made without any deduction or abatement whatsoever.

Rent payable
in malt, te-
nant to deduct
4s. per quar-
ter, &c.

XXVI. Provided always, and be it further enacted by the authority aforesaid, that from and after the said three and twentieth day of *June* one thousand seven hundred and thirteen, during the continuance of this act, no malt shall be brought or imported into *Great Britain* from any foreign part or parts beyond the seas, upon pain of forfeiture of the malt so imported, and also the full value thereof, one moiety to the Queen, and the other moiety to such person or persons as shall seize inform or sue for the same, by action of debt, bill, plaint or information, wherein no essoin protection or wager of law, or any more than one imparlance, shall be allowed.

Malt imported
forfeited.

XXVII. And whereas several persons making and dealing in malt are subject to many hazards and inconveniencies, as well by fire as water, be it therefore further enacted by the authority aforesaid, that from and after the three and twentieth day of *June* one thousand seven hundred and thirteen, and after the duty by this act imposed on malt is paid, or secured to be paid by the malster, if any quantity of malt shall unfortunately happen to be destroyed by fire, by the burning of the malt-house, granary, or other place where the same shall be made or kept, or shall perish by water, by the casting away of the barge or vessel in which the said malt shall be transported from any part of this kingdom to another, it shall and may be lawful for the proprietor or proprietors of such malt so perishing as aforesaid, to make proof thereof by two credible witnesses upon oath, and of his her or their having paid or given security to pay the said duty, before the justices of the peace of the county riding or division where such accident shall happen, at the next general quarter sessions to be held for such county riding or division; who are hereby empowered to give certificates under their hands and seals of such loss: upon producing of which certificate to the officer appointed to collect the said duty, he shall be obliged to repay or allow to the said proprietor or proprietors so much of the said duty as shall have been by him paid for the quantity of malt proved to have so perished or been destroyed as aforesaid.

Duty to be re-
paid for malt
destroyed by
fire or water,
or cast away.
See § 14. and
9 Geo. 1. c. 3.
§ 35, 36, 37.

XXVIII. Provided always, that if any barley or other corn or grain that hath been steeped or wetted in any cistern, uting-fat, or other vessel, shall, during the continuance of this act, be found working or growing upon the floor, before it is put upon the kiln in order to be made into malt, after the said three and twentieth day of *June* one thousand seven hundred and thirteen, which, when dried and made into malt, will not answer so great a quantity from the floor as from the cistern or fat; it is hereby enacted by the authority aforesaid, that out of every twenty bushels so charged upon the floor, there shall be an allowance made to the maker of the said malt, which shall be gaged and charged upon the floor, after the same shall have been thrown out of the uting-fat, utensil, cistern or other vessel before mentioned, by the space of thirty hours or more, and before the same shall be dried, of ten bushels; and out of every greater or lesser quantity a proportionable allowance shall be made, in consideration of the difference between the quantity of such corn when it is making upon the floor and the quantity thereof when it is dried and perfectly made into malt; any thing herein contained to the contrary thereof in any wise notwithstanding.

Allowance of
10 bushels in
20 on a floor-
gage.

Exporters of
malt to receive
the bounty of
1 W. & M.
c. 12.

XXIX. And whereas by an act made in the first year of the reign of their late Majesties King *William* and Queen *Mary*, intituled *An act for encouragement of the exportation of corn*, it is thereby enacted, that when malt or barley is at twenty four shillings *per* quarter, or under, every merchant that shall put on board any malt according to or under the limitations or conditions in the said act expressed, the said merchant shall have and receive from the farmers, commissioners, or collectors of the duties arising from the customs, for every quarter of malt or barley so exported the sum of two shillings and six pence; be it hereby enacted, that the duty of six pence *per* bushel by this act imposed upon malt, shall not be reckoned or valued towards the price of twenty four shillings *per* quarter by the said recited act limited, but that the exporter of malt shall have and receive the bounty granted by the said recited act, unless when the price of malt exceeds twenty four shillings *per* quarter, over and above the duty by this act granted.

XXX. Provided always, and be it further enacted and declared by the authority aforesaid, that in case any person or persons whatsoever shall export any ground malt from any port or place in *Great Britain* to any foreign parts, the duties whereof shall have been paid, or secured to be paid, according to this act, such person and persons shall have the like drawback or allowance out of the duties on malt by this act granted, as if the said malt had been whole, upon debentures to be obtained, and upon producing certificates, making oath, and doing and performing the other matters and things herein before prescribed and directed, in order to obtain debentures upon exportation of malt for foreign parts; yet nevertheless such ground malt so exported, shall be computed and estimated after the rate of so many bushels of malt as the same did contain before it was ground, and no more.

Gager to leave
a copy of each
gage with the
maker.

XXXI. Provided always, and be it further enacted, that every gager or other officer who shall be constituted or appointed to put this act in execution, shall be, and are hereby required to leave a true copy of each gage, and the quantity thereof, in writing under his or their hands with or for the said makers of malt at the time of taking such gage, upon demand, under the penalty of forty shillings.

No brewer,
&c. to use su-
gar, &c. in
brewing, on
penalty of 20 l.
100 l. penalty is
inflicted for this
offence by
1 W. & M.
c. 24. § 17.
& 10 & 11
W. 3. c. 21.
§ 34.
Qu. If that be
not repealed by
this.

XXXII. And for the prevention of evil practices in brewing beer and ale with sugar, honey, foreign grains, *Guinea* pepper, or with a late invented liquor or syrup made from malt and water, boiled up to the consistency of mellasses, and very much resembling the same; and commonly called *essentia bine*, or with other unwholsome materials; and that no mixture of sugar, honey, foreign grains, *Guinea* pepper, or of the said liquor or syrup, or other unwholsome materials, may be used in the brewing or making of beer and ale; be it enacted, that no common brewer, innkeeper, victualler, or other retailer of beer and ale, shall make use of any sugar, honey, foreign grains, *Guinea* pepper, or of the said liquor or syrup called *essentia bine*, *coccus indiae*, or any unwholsome materials or ingredients whatsoever in the brewing or making of any beer or ale, or mix any sugar, honey, foreign grains, *Guinea* pepper, or any of the said liquor called *essentia bine*, *coccus indiae*, or any unwholsome materials or ingredients whatsoever with any beer or ale, on pain of twenty pounds for every such offence.

Monies to be
paid into the
exchequer.

XXXIII. And be it enacted by the authority aforesaid, that all monies which shall arise by this act of the said duties upon malt, mum, cyder and perry (over and above the necessary charges of raising and levying the said duties) shall from time to time be brought and paid into the receipt of the exchequer.

Officers may
enter malt-
houses, &c.
See § 4.

XXXIV. And it is hereby further enacted by the authority aforesaid, that from and after the said twenty third day of *June* one thousand seven hundred and thirteen, all and every the said officers shall, upon their request, be permitted, as well by night as by day (but if in the night-time, then in the presence of a constable or other lawful officer of the peace) to enter the house, malt-

malt-house, and other place belonging to or made use of by any public malster or maker of malt for sale, common brewer, inn-keeper, victualler, distiller, or vinegar-maker, making malt, to gage measure and take an account of the just quantity of barley and other corn or grain which shall be wetting or steeping, or which shall have been wetted or steeped in such house, malt-house, or other place. And if any such public malster or maker of malt for sale, common brewer, inn-keeper, victualler, distiller or vinegar-maker, shall refuse to permit such officers, or any of them, to enter his house, malt-house, or other place as aforesaid, or to gage or to take an account of his barley or other corn or grain as aforesaid, the person or persons offending therein, shall, for every such offence, forfeit and lose the sum of twenty pounds.

Refusing entrance forfeits 20*l*.

XXXV. And it is hereby further enacted by the authority aforesaid, that if any maker of malt shall, during the continuance of the duties hereby granted, fraudulently hide, conceal, or convey away any of his malt from the sight or view of the gager or gagers appointed to take an account of the same, the person or persons offending therein, shall forfeit and lose for every bushel of malt so hid, concealed, or conveyed away from the sight and view of such gager or gagers, the sum of ten shillings, to be recovered and distributed, or mitigated, as other penalties and forfeitures by this act, or by any law herein referred unto, are to be recovered distributed or mitigated.

Concealing malt forfeits 10*s*. per bushel.

XXXVI. And be it further enacted by the authority aforesaid, that from and after the said twenty third day of *June* one thousand seven hundred and thirteen, during the continuance of this act, no malster or other person making malt for sale or not for sale (other than and except compounders for the said duty) shall erect or set up, alter or enlarge, or make use of any cistern, uting-fat, utensil, or other vessel, for the wetting or steeping any barley or other corn or grain for the making of malt, or of any kiln, floor, room, or other place for the making or keeping of malt, or keeping of corn or grain making into malt, without first giving notice thereof in writing at the next office of excise; or shall keep or make use of any private cistern, uting-fat, utensil or other vessel, for the wetting his barley or other corn or grain to make malt, other than such as are openly known and made use of in his common malt-ing-house; on pain to forfeit for every such cistern, uting-fat, utensil or other vessel, kiln, floor, room, or other place so erected or set up, altered or enlarged, kept private or concealed, or made use of without such notice as aforesaid, the sum of fifty pounds, to be levied, recovered, mitigated and distributed as aforesaid.

Malster not to set up any cistern, &c. without notice, on pain of 50*l*.

XXXVII. And be it enacted by the authority aforesaid, that if either party think him or themselves aggrieved by any judgement or order to be given or made by any justices of the peace in pursuance of this present act, touching or concerning the duties hereby granted, or any penalty and forfeiture relating to the same, it shall and may be lawful to and for such person or persons so finding him her or themselves aggrieved by such judgement or order, to appeal from the same to the justices assembled at the next general quarter sessions of the peace to be holden for the county shire or stuartry where such judgement or order shall have been made; which said justices of the peace, or the major part of them, are hereby impowered to hear and finally determine the same; and no writ of *Certiorari* shall be allowed or brought to set aside any determination or order of the said justices.

Appeal to quarter sessions, &c.

No certiorari.

XXXVIII. Provided always, and it is hereby enacted by the authority aforesaid, that the party or parties so appealing as aforesaid, shall give notice in writing, by the space of six days next before such session shall be held as aforesaid, unto the party or parties of the other side, of his her or their intention to bring such appeal; and that it shall and may be lawful to and for such justices, or the major part of them, in their quarter sessions, to award costs to either party, as they shall in their discretion think fit, to be levied by warrant

Six days notice of appeal.

warrant

warrant of the justices of the peace of such county, shire or stuartry, or any two or more of them, on the goods and chattles of the party or parties against whom the same shall be awarded. Provided also, that in case there be not the space of six days between the first judgement or order of the two justices and the quarter sessions then next following, that then the appeal may be made at the second quarter sessions after such judgement or order made.

Malt made in Scotland, brought by sea to be entered at the port of landing,

See the annual act § 10. and 33 Geo. 2. c. 7. § 14.

brought by land, to pass through Berwick and Carlisle, and be entered there.

Monies to be paid into the exchequer.

XXXIX. And it is hereby further enacted by the authority aforesaid, that all malt made in *Scotland*, not to be consumed there, which at any time or times between the twenty third day of *June* one thousand seven hundred and thirteen, and the twenty fourth day of *June* one thousand seven hundred and fourteen, shall be brought into *England, Wales*, or the town of *Berwick* upon *Tweed*, shall, in case the same be brought by sea, be entered with the officer for the said duties of the port where the same shall be so brought into *England, Wales* or *Berwick*; and the sum of six pence *per* bushel (unless a certificate from the proper officer be produced, that it had paid the said duty in *Scotland*) for the same malt, shall be paid to such officer before landing thereof; and in case the same shall be brought by land, such malt shall pass and be carried by and through the towns of *Berwick* or *Carlisle*, and there entered with the officer of the said duties, in such of the said towns by or through which such malt shall be so carried; and the like duty of six pence *per* bushel for the same, unless such certificate be produced as aforesaid, shall be paid down in ready money to such officer; on pain of forfeiting all such malt, and the value thereof, as shall be landed or put on shore, or brought into *England*, without such entry or payment of such additional duties as aforesaid: and in case any malt made in *Scotland*, shall, during the said term, be found coming out of *Scotland*, or brought from thence by land, by or beyond the towns before mentioned, without entry or payment of the duties thereof, or producing such certificate as aforesaid, then all such malt, or the value thereof, shall be forfeited; the last mentioned forfeiture thereof to be and go, one moiety thereof to the Queen's Majesty, the other moiety thereof to such person or persons as will inform seize or sue for the same, or the value thereof, and to be recovered and levied by such ways means and methods, as any other penalties or forfeitures relating to the malt duties are by this act to be recovered and levied.

XL. And be it enacted by the authority aforesaid, that all the monies which shall arise by this act of the said duties of malt, mum, cyder and perry, over and above the necessary charges of raising and paying the said duties, shall from time to time be brought and paid into the exchequer.

Anno duodecimo

A N N Æ Reginae.

S T A T. II. C A P. IX.

An Act for laying additional Duties on Sope and Paper; and upon certain Linens, Silks, Callicoes and Stuffs; and upon Starch and exported Coals; and upon stamp Vellum Parchment and Paper; for raising One million four hundred thousand Pounds, by way of a Lottery, for Her Majesty's Supply; and for Allowances on exporting made Wares of Leather, Sheep-skins and Lamb-skins; and for Distribution of Four thousand Pounds due to the Officers and Seamen for Gun-Money; and to adjust the Property of Tickets in former Lotteries; and touching certain Shares of Stock in the Capital of the South-Sea Company; and for appropriating the Monies granted to Her Majesty.

[So much as relates to the Duties of Excise.]

MA Y it please your most excellent Majesty, we your Majesty's most dutiful and loyal subjects the Commons of Great Britain in Parliament assembled, being desirous that such supplies as are necessary for defraying your Majesty's public expences may be effectually raised, have therefore chearfully and unanimously given and granted, and do by this act give and grant unto your Majesty the several rates and duties, for and upon all sope made in Great Britain, or imported into the same; and for and upon all paper made in Great Britain, or imported into the same; and for and upon all chequered and striped linens to be imported into Great Britain; and for and upon certain silks, callicoes, and other enumerated goods which shall be printed, painted, stained or dyed in Great Britain; and for and upon all starch made in Great Britain; and for and upon all coals exported for foreign parts; and for and upon such stamp vellum parchment and paper, and other things hereafter in this act more particularly described or mentioned, for and during such term or terms of years, and in such manner and form, as are herein after expressed; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that there shall be raised, levied, collected and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all sope of what kind soever, which at any time or times within or during the term of two and thirty years, to be reckoned from the second day of August in the year of our Lord one thousand seven hundred and fourteen, shall be imported or brought into the kingdom of Great Britain, or made within the same, the several and respective additional or new duties herein after described or mentioned (over and above all customs, subsidies, rates and duties, chargeable upon such sope, or any part thereof, by any other act or acts of Parliament now in force) that is to say,

For 32 years
from 2 August
1714.

Made perpetual by
6 Geo. 1. c. 4.

§ 1.
Sope imported
to pay the
additional duty
of 1d. per
lb.

See the former
duty

10 Ann. c. 19.

§ 1.

For every pound weight, consisting of sixteen ounces averdupois, of such sope so to be imported or brought into the said kingdom within or during the term aforesaid, one penny, and after that rate for a greater or lesser quantity, to be paid down in ready money by the importers thereof, from time to time, before the landing of the same.

Sope made in
Great Britain
ob. per lb.

And for every such pound weight of sope to be made in the said kingdom of Great Britain, within and during the term aforesaid, one halfpenny, and after that rate for a greater or lesser quantity, to be paid by the makers thereof respectively.

Additional
duty upon pa-
per, pastboard,
&c.

Made perpe-
tual,
6 Geo. 1. c. 4.
§ 1.

See the former
duty,
10 Ann. c. 19.
§ 32.

II. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all paper of what kind soever, and all pastboards mildboards and scaleboards, which at any time or times within or during the term of two and thirty years, to be reckoned from the said second day of *August* one thousand seven hundred and fourteen, shall be imported or brought into the kingdom of *Great Britain* (printed books, maps, and other prints always excepted) the several and respective rates and duties herein after expressed (over and above the present customs subsidies and duties upon the same commodities respectively) that is to say,

For and upon all paper usually called or known by the name of atlas fine, which shall be imported or brought in as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of atlas ordinary, which shall be imported or brought in as aforesaid, the sum of four shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of imperial fine, which shall be imported or brought in as aforesaid, the sum of eight shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of super royal fine, which shall be imported or brought in as aforesaid, the sum of six shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of royal fine, which shall be imported or brought in as aforesaid, the sum of four shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of medium fine, which shall be imported or brought in as aforesaid, the sum of three shillings for every ream, and after that rate for any greater or lesser quantity.

For and upon all paper usually called or known by the name of demy fine, which shall be imported or brought in as aforesaid, the sum of two shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of demy second, which shall be imported or brought in as aforesaid, the sum of one shilling and three pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of demy printing, which shall be imported or brought in as aforesaid, the sum of ten pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of fine holland royal, which shall be imported or brought in as aforesaid, the sum of one shilling and seven pence halfpenny for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of fine holland second, which shall be imported or brought in as aforesaid, the sum of one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of blue royal, which shall be imported or brought in as aforesaid, the sum of one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all painted paper which shall be imported or brought in as aforesaid, the sum of four shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of cartridge paper, which shall be imported or brought in as aforesaid, the sum of nine pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of elephant fine, which shall be imported or brought in as aforesaid, the sum of four shillings for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of ordinary elephant, which shall be imported or brought in as aforesaid, the sum of one shilling and seven pence halfpenny for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of fine large post, which shall be imported or brought in as aforesaid, the sum of one shilling and three pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of fine fools cap, which shall be imported or brought in as aforesaid, one shilling and three pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of second fools cap, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of bastard or double copy, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of chancery double, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of super fine pot, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of second fine pot, which shall be imported or brought in as aforesaid, nine pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa royal, which shall be imported or brought in as aforesaid, one shilling and seven pence halfpenny for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa medium, which shall be imported or brought in as aforesaid, one shilling and three pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa demy fine, which shall be imported or brought in as aforesaid, one shilling for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa demy second, which shall be imported or brought in as aforesaid, nine pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa crown fine, which shall be imported or brought in as aforesaid, nine pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa crown second, which shall be imported or brought in as aforesaid, six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa fools cap fine, which shall be imported or brought in as aforesaid, nine pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of genoa fools cap second, which shall be imported or brought in as aforesaid, six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of german lombard, which shall be imported or brought in as aforesaid, six pence for every ream, and after that rate for a greater or lesser quantity.

For

For and upon all paper usually called or known by the name of german demy, which shall be imported or brought in as aforesaid, nine pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of german crown, which shall be imported or brought in as aforesaid, six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of german fools cap, which shall be imported or brought in as aforesaid, six pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all pastboards millboards and scaleboards which shall be imported or brought in as aforesaid, two shillings and six pence for every hundred weight, and after that rate for a greater or lesser quantity.

By 11 Geo. 1.
c. 7. § 4. the
duties ad valo-
rem are to be
paid according
to the book of
rates annexed
to that act.

And for and upon all other paper, white or brown, or of any other colour or kind whatsoever, which shall be imported or brought in as aforesaid (not being particularly charged in this act) a duty after the rate of ten pounds for every one hundred pounds of the true and real value of the same, and after that rate for a greater or lesser quantity.

Which said duties for and upon the said several sorts of papers, and the said pastboards millboards and scaleboards, to be imported within or during the term aforesaid, shall be paid by the respective importers thereof from time to time.

Paper, past-
boards, &c.
made in Great
Britain.
See the former
duty
10 Ann. c. 19.
§ 38.

III. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, to and for the use of her Majesty, her heirs and successors, for and upon all paper of what kind soever, and upon all pastboards millboards and scaleboards, which shall at any time or times within or during the term of two and thirty years, to be reckoned from the said second day of August one thousand seven hundred and fourteen, be made in Great Britain, the several and respective duties herein after mentioned; that is to say,

Demy fine.

For and upon all paper usually called or known by the name of demy fine, which shall be so made in Great Britain, the sum of nine pence for every ream, and after that rate for a greater or lesser quantity.

Demy second.

For and upon all paper usually called or known by the name of demy second, which shall be so made in Great Britain, the sum of six pence for every ream, and after that rate for a greater or lesser quantity.

Crown fine.

For and upon all paper usually called or known by the name of crown fine, which shall be so made in Great Britain, the sum of six pence for every ream, and after that rate for a greater or lesser quantity.

Crown second.

For and upon all paper usually called or known by the name of crown second, which shall be so made in Great Britain, the sum of four pence halfpenny for every ream, and after that rate for a greater or lesser quantity.

Fools cap fine.

For and upon all paper usually called or known by the name of fools cap fine, which shall be so made in Great Britain, the sum of six pence for every ream, and after that rate for a greater or lesser quantity.

Fools cap second.

For and upon all paper usually called or known by the name of fools cap second, which shall be so made in Great Britain, the sum of four pence halfpenny for every ream, and after that rate for a greater or lesser quantity.

Fine pots.

For and upon all paper usually called or known by the name of fine pots, which shall be so made in Great Britain, the sum of six pence for every ream, and after that rate for a greater or lesser quantity.

Second pots.

For and upon all paper usually called or known by the name of second pots, which shall be so made in Great Britain, the sum of three pence for every ream, and after that rate for a greater or lesser quantity.

Brown large cap.

For and upon all paper usually called by the name of brown large cap, which shall be so made in Great Britain, the sum of three pence for every ream, and after that rate for a greater or lesser quantity.

For and upon all paper usually called or known by the name of small ordinary brown, which shall be so made in Great Britain, the sum of two pence for every ream, and after that rate for a greater or lesser quantity. Small ordinary brown.

For and upon all paper usually called or known by the name of whited brown, which shall be so made in Great Britain, the sum of three pence for every bundle, each bundle containing forty quires, and after that rate for a greater or lesser quantity. Whited brown.

For and upon all pastboards millboards and scaleboards which shall be so made in Great Britain, one shilling and six pence for every hundred weight, and after that rate for a greater or lesser quantity. Pastboards, &c.

And for and upon all other paper, white or brown, or of any other colour or kind whatsoever, which shall be made in Great Britain as aforesaid (not being particularly charged in this act) a duty after the rate of six pounds for every hundred pounds of the true and real value of the same, and after that rate for any greater or lesser quantity. Paper not particularly charged.

Which said duties for and upon the said several sorts of paper, and other the commodities last mentioned, to be made in Great Britain, within or during the term aforesaid, shall be paid by the makers thereof respectively. To be paid by the makers.

IV. And it is hereby enacted, that for and upon all paper, which at any time or times, during the term last mentioned, shall be printed painted or stained in Great Britain, to serve for hangings and other uses, there shall be answered and paid to her Majesty (over and above the duties payable for such paper before the printing painting or staining thereof) the sum of one half-penny for every yard square, and after that rate for a greater or lesser quantity, to be paid by such person or persons as shall print paint or stain the same. Painted paper.

V. And be it also enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, to and for the use of her Majesty, her heirs and successors, for and upon all chequered and striped linens, and upon all linens printed, painted, stained or dyed, after the manufacture, or in the thread or yarn before the manufacture, in any foreign parts (excepting buckrams, lawns, canvas, barras, and Silesia neckcloths) which at any time or times within or during the term of two and thirty years, to be reckoned from the said second day of August one thousand seven hundred and fourteen, shall be imported or brought into the kingdom of Great Britain, and may lawfully be used or worn there (over and above all other customs subsidies or duties imposed upon or payable for the same) a duty after the rate of fifteen pounds for every one hundred pounds of the true and real value thereof, to be paid by the importers respectively. Striped linens, &c. imported to pay 15l. per cent. ad valorem, except buckrams, &c. Made perpetual, 6 Geo. 1. c. 4. § 1. See the former duty, 10 Ann. c. 19. § 66.

VI. And be it further enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, to and for the use of her Majesty, her heirs and successors, for and upon all silks, calicoes, linens and stuffs, of what kind soever, which at any time or times within or during the term of two and thirty years, to be reckoned from the said second day of August one thousand seven hundred and fourteen, shall be printed, stained, painted or dyed, in Great Britain (such calicoes linens and fustians as shall be dyed throughout of one colour only, and stuffs made of woollen, or whereof the greatest part in value shall be woollen, always excepted) the several and respective rates and duties herein after expressed (over and above all other duties payable for the same, or any of them) that is to say, Duty on silks, calicoes, linens and stuffs, printed in Great Britain. Made perpetual, 6 Geo. 1. c. 4. § 1. See the former duty, 10 Ann. c. 19. § 69.

For and upon all silks so printed stained or painted, within or during the term aforesaid, in Great Britain (silk handkerchiefs excepted) the sum of six pence for every yard in length, reckoning half a yard for the breadth. Silks.

Silk handkerchiefs.

And for all silk handkerchiefs so printed stained or painted, within or during the term aforesaid, in Great Britain, the sum of one penny for every yard square, and in those proportions for wider or narrower silks.

Callicoes.

For and upon all callicoes to be so printed stained, painted or dyed, within or during the term aforesaid, in Great Britain (except as aforesaid) the sum of three pence for every yard in length, reckoning one yard wide, and after that proportion.

Linen and stuffs.

And for and upon all linen and stuffs (except before excepted) to be printed, stained, painted or dyed, as aforesaid in Great Britain, within or during the term last mentioned, the sum of one penny halfpenny for every yard in length, reckoning yard wide, and after that rate for a greater or lesser quantity.

Starch imported to pay 2d. per lb.

Extended to hair-powder, 3 Geo. 1. c. 4. § 14.

See the former duty, 10 Ann. c. 26. § 7.

Made in Great Britain 1d. Made perpetual by 6 Geo. 1. c. 4. § 1.

VII. And be it enacted by the authority aforesaid, that there shall be raised, levied, collected and paid, unto and for the use of her Majesty, her heirs and successors, for and upon all starch, which, at any time or times within or during the term of two and thirty years, to be reckoned from the said second day of *August* one thousand seven hundred and fourteen, shall be imported or brought into the kingdom of *Great Britain* (over and above all customs subsidies and duties already imposed thereupon) the sum of two pence for every pound weight, consisting of sixteen ounces *averdupois*, and after that rate for a greater or lesser quantity, to be paid down in ready money by the importers thereof, from time to time, before the landing of the same; and for and upon all starch, of what kind soever, which at any time or times within or during the same term of two and thirty years, shall be made within the said kingdom of *Great Britain*, the sum of one penny for every such pound weight *averdupois*, and after that rate for a greater or lesser quantity, the same to be paid by the makers thereof respectively.

Every box of green starch of 57 inches in length and 10 in breadth, and 8 in depth, 1 Geo. 1. ft. 1. c. 2. § 6. to be charged as 131 lb. of starch.

VIII. And it is hereby declared, that if the charge on starch be made by gaging the said starch before it be dried in the stove, then, and in every such case, every box of green starch, or starch before it be so dried, containing fifty seven inches in length, and ten inches in breadth, shall from the said second day of *August* one thousand seven hundred and fourteen, be esteemed one hundred thirty one *averdupois* pound weight of starch dried and perfectly made, and shall be charged accordingly, and proportionably for greater or lesser quantities.

By 10 Ann. c. 26. § 15. such box was charged only as 112 l.

Sett. 9 lays a duty of 5s. per chalders on coals exported in foreign bottoms; and 3s. per chalders on coals exported in British bottoms.

Duties on imports to be under the commissioners of the customs.

X. And it is hereby enacted and declared by the authority aforesaid, that all the duties imposed by this act upon such soap, paper, pastboards, millboard, scaleboards, chequered and striped linens, or any other commodities before charged, as shall be imported into *England, Wales*, and the town of *Berwick upon Tweed*, during the term or terms aforesaid; and all the duties which shall arise in *England, Wales*, or *Berwick upon Tweed*, for coals to be exported during the term therein granted as aforesaid, shall be under the management of the commissioners and officers of the customs in *England* for the time being, according to the duties of their respective offices: and that all the duties imposed by this act upon such soap, paper, pastboards, millboards, scaleboards, and chequered and striped linens, or any the commodities before charged, as shall be imported into *Scotland* during the respective terms aforesaid; and all the duties imposed by this act, which shall arise in *Scotland*, for coals to be exported during the said term therein granted as aforesaid, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being, according to the duties of their respective offices: and that the respective receivers-general of the customs in *England* and *Scotland* for the time being, shall from time to time pay, or cause

cause to be paid, all the monies that they shall respectively receive for the said imported commodities, and for the said exported coals (the necessary charges of raising and accounting for the same excepted) into the receipt of her Majesty's exchequer in *England*, distinctly and apart from all other branches of the public revenues for the purposes in this act expressed, and under the like penalties forfeitures and disabilities as are to be inflicted by this act for diverting or misapplying any monies by this act appropriated or appointed for any the purposes herein after mentioned.

XI. And be it further enacted by the authority aforesaid, that all the duties imposed by this act upon such *sope*, paper, pastboard, millboard, scaleboard, starch, and other commodities before particularly charged, as shall be made in *England*, *Wales*, or *Berwick upon Tweed*, during the term or terms aforesaid; and all the duties imposed by this act upon such silks, calicoes, linens, stuffs, and paper, as shall be printed, painted, stained or dyed in *England*, *Wales*, or *Berwick upon Tweed*, at any time or times within or during the term or terms therein granted as aforesaid, shall be under the management of the commissioners of excise in *England* for the time being, and the officers employed or to be employed under them: and that all the duties imposed by this act upon such *sope*, paper, pastboard, millboard, scaleboard, starch and other commodities before particularly charged, as shall be made in *Scotland* during the term or terms aforesaid; and all duties imposed by this act upon such silks, calicoes, linens, stuffs, and paper, as shall be printed, painted, stained or dyed in *Scotland*, at any time or times within or during the term or terms therein granted as aforesaid; shall be under the management of the commissioners of excise in *Scotland* for the time being, and the officers to be employed under them: and that the said respective commissioners of excise in *England* and *Scotland* for the time being, shall from time to time pay, or cause to be paid, all the monies that they shall respectively receive for the said duties upon *sope*, paper, pastboard, millboard, scaleboard and starch, as shall be made in *Great Britain* within or during the respective terms aforesaid; and for the said duties upon such silks, calicoes, linens, stuffs, and paper, as shall be printed, painted, stained or dyed in *Great Britain*, at any time or times within or during the respective terms therein granted as aforesaid, as the same shall arise into the receipt of her Majesty's exchequer in *England*, under the like penalties forfeitures and disabilities as are to be inflicted by this act, for diverting or misapplying any monies by this act appropriated or appointed for any the purposes herein after mentioned.

Duties on *sope*, paper, &c. made in *Great Britain* to be under the commission of excise.

XII. And it is hereby enacted by the authority aforesaid, that all the several duties by this act imposed as aforesaid upon *sope*, paper of all sorts, pastboards, millboards, scaleboards, chequered and striped linens, and upon printed, painted, stained and dyed silks, calicoes, linens and stuffs, during the said term or terms of years therein by this act granted in all cases whatsoever (except where other provision or direction is specially made or given by this act) shall be raised, levied, ascertained, secured, collected, answered and paid, by such ways means and methods, and under such penalties and forfeitures, and with the like discounts, allowances, exemptions and drawbacks, and in such manner and form, as the duties imposed on the same commodities respectively, by an act made in the tenth year of her Majesty's reign, for laying several duties upon *sope*, paper, chequered and striped linens, and upon certain silks, calicoes, linens and stuffs, printed painted or stained (amongst other things thereby charged) for and during the respective terms thereby granted, towards raising the sum of one million eight hundred thousand pounds therein mentioned, or by any act or acts of Parliament thereby referred unto, or by any other act of this session of Parliament, are to be raised, levied, ascertained, secured, collected, answered and paid respectively; and that the said duty by this act imposed upon starch, during all the said term of two and thirty years therein by this act granted, shall

Duties how to be raised, &c.

10 Ann. c. 19.

shall be raised, levied, ascertained, secured, collected, answered and paid, by such ways means and methods, and under such pains penalties and forfeitures, and with the like discounts, allowances, exemptions and drawbacks, and in such manner and form, as the duties imposed by another act of the tenth year of her Majesty's reign, upon starch (amongst other things thereby charged) for and during the term thereby granted, towards raising another sum of one million eight hundred thousand pounds therein mentioned, or by any act or acts of Parliament thereby referred unto, are to be raised, levied, ascertained, secured, collected, answered and paid respectively, except in such case or cases touching which other directions are given by this act; and that the said duties by this act imposed upon coals exported to any foreign parts (except before excepted) during the said term of years by this act granted of and in the same, shall be raised, levied, ascertained, secured, collected, answered and paid, by such ways means and methods, and under such pains penalties and forfeitures, and in such manner and form, as the present duties upon exportation of coals, or any other customable goods, to any foreign parts, by any law or statute now in force, during the continuance thereof, are to be raised, levied, ascertained, secured, collected, answered and paid.

XIII. And for better securing the duties by this act chargeable upon such of the commodities aforesaid, as by the first mentioned act of the tenth year of her Majesty's reign are directed to be marked or stamped; and to the end the duties arising thereupon by this act may be better distinguished, and applied to the separate use by this act intended, be it further enacted by the authority aforesaid, that such proper stamps or seals shall, on or before the said second day of *August* one thousand seven hundred and fourteen, be provided and distributed by the said respective commissioners, as may serve to denote the payment or charging of the several duties by this and the said former act chargeable on the same commodities respectively; and that the said stamps or seals by this act directed to be provided, shall be used and applied accordingly, and shall and may, from time to time, be renewed or altered by the said respective commissioners, as often as there shall be a necessary occasion for renewing the same.

Powers in
10 Ann. c. 19.
& 26.

XIV. And be it also enacted by the authority aforesaid, that all the powers, authorities, rules, directions, pains of death, and other pains penalties and forfeitures, clauses matters and things whatsoever, contained in the said several acts of the tenth year of her Majesty's reign, for raising, receiving, levying, recovering, securing and paying, the duties on such commodities before mentioned, as are* by this act charged with new or additional duties thereupon, or touching the marks or stamps thereby directed to be continued, practised, and put in execution, for raising, receiving, levying, recovering, securing and paying, the same new or additional duties by this act charged upon the same commodities respectively, and all arrearages thereof, as fully and effectually to all intents and purposes, as if they were particularly and at large repeated in the body of this present act, except in such cases only where any alteration therein is specially made by this act.

10 Ann. c. 19.
§ 94.

XV. And whereas great quantities of silks calicoes and linens that are printed, painted, stained or dyed in *Great Britain*, are frequently shipt off in order to be exported, as is pretended, for which the exporter doth receive a very great drawback; and notwithstanding the law already made to prevent the relanding of them, yet very great quantities are frequently relanded, to the great lessening of her Majesty's revenue, and prejudice of the fair trader; to prevent which evil practices for the future, and to secure the duties upon the said goods; be it enacted by the authority aforesaid, that from and after the said second day of *August* one thousand seven hundred and fourteen, all and every person and persons that shall export any silks calicoes or linens, that are printed, painted, stained or dyed, for which a drawback is to be allowed

Exporters of
silks, &c. to
give notice of
packing.

lowed, such person or persons (before he or they shall ship the said goods) in order to obtain the drawback for the same, shall be obliged to give notice to the proper officer or officers to be appointed for that purpose by the respective commissioners of the customs, when and where he will pack up the said goods in order to be exported; and the said commissioners of the customs are hereby impowered and directed to cause such officer to take care to see that such seal or seals, stamps or marks, be taken off from every piece so intended to be exported; and the said officer or officers shall take an account of the kinds and quantities of the goods so intended to be exported, and make a return thereof to the officer that shall be appointed by such commissioners to receive the same, without any fee or reward for so doing.

Officer to take
off the seals.

XVI. And whereas sope is more or less used in washing, scouring, or preparing the sheeps wooll or lambs wooll to be converted into the woollen manufactures of this realm, and in the making or finishing woollen manufactures, or manufactures mixed with wooll, whereof the greatest part of the value of the materials is wooll, and in whitening of new linen in the piece, in order to the sale of such linen, or in some of them; and it being judged reasonable to give an encouragement to persons who shall be employed in the preparing making or finishing those manufactures, whether the same be for exportation or home consumption; it is hereby further provided and enacted, that it shall and may be lawful to and for any person and persons, who, after the second day of *August* one thousand seven hundred and fourteen, during the continuance of the duties on sope by this act granted, shall employ spend and consume any quantity or quantities of sope in the making of any cloths, serges, kersies, bays, stockings, or other manufactures of sheeps or lambs wooll only, or manufactures whereof the greatest part of the value of the materials shall be wooll, or in the finishing the said manufactures, or preparing the wooll for the same, or in whitening of new linen in the piece, in order to the sale of such linen, or to and for his her or their chief workman employed under him her or them in those works, or any of them, from time to time, to make proof in writing by the affidavit of the said person or persons who shall so employ spend and consume the said sope, or of his her or their chief workman, unless he she or they be a known *quaker* or *quakers*, and by the solemn affirmation of such *quaker* or *quakers*, before the collector and supervisor of the district or division where such sope shall be so employed spent and consumed, or either of them (who are hereby respectively impowered and required to administer the same upon the request of the manufacturer, or his her or their chief workman aforesaid) which said affidavit or affirmation shall specify the kinds and quantities of the manufactures so made, finished, prepared or whitened, and the days between which, and the places where the same were so made, finished, prepared or whitened respectively, and the quantities and kinds of the sope which were actually employed spent and consumed therein, and that no allowance by virtue of this act was before made to such manufacturers respectively, or for his her or their benefit, of the duties payable by this act for the sope so specified in such affidavit or affirmation, or any part thereof; and that upon the making of every such affidavit or affirmation, the said collector, out of the money in his hands of the saids duties upon sope by this act granted, shall pay to the said manufacturers respectively so much as the whole duties granted by this act for the sope specified in every such affidavit or affirmation taken by the said collector and supervisor jointly, or by the said collector singly, doth amount unto, without any delay; and in case the same were administered by the supervisor only, then upon a certificate thereof made and signed by the said supervisor (which he is hereby required to make and sign upon demand) the said collector shall, out of any monies in his hands of the said duties on sope, forth-

10 Ann. c. 19.
§ 29.

The whole
duty laid on
sope by this
act to be re-
paid for sope
used in woollen
manufactures,
or in whiten-
ing new linen.

S O P E. H A I R - P O W D E R.

with pay to the said manufacturers respectively, the said duties so payable by this act for the sope so spent and consumed as aforesaid; and in case the collector shall not then have money sufficient in his hands to satisfy such payments, that then, and in every such case, the commissioners of the said duties on sope for the time being, upon a certificate thereof from the said collector (who is hereby enjoined and required to make and sign such certificate) shall forthwith cause such payments to be made out of any monies arising by the said duties on sope by this act granted, without any further delay.

The affidavits
need not be
stamped, &c.

XVII. And it is hereby declared and enacted, that the said affidavits affirmations and certificates touching the said allowance to the woollen and linen manufactures aforesaid, shall and may be written or printed upon paper not stamped or marked for any the duties charged by any act upon stamp vellum parchment or paper: and that no fee gratuity or reward whatsoever shall be required demanded or taken from any the said manufacturers, for making any the payments of the said allowance for sope consumed in the said woollen or linen manufactures, or for making or taking any the said affidavits affirmations or certificates relating thereunto, except four pence for writing every such affidavit affirmation or certificate; upon pain that any of the said officers offending therein shall, for every such offence, pay treble damages to the party grieved, besides costs of suit, to be recovered in such manner as any other penalties relating to the duties upon sope are by this act to be recovered.

False affidavit
forfeits treble
the allowance.

XVIII. And for the better preventing frauds and abuses in obtaining the allowances last mentioned, it is hereby further enacted, that if any person or persons shall in such affidavit or affirmation swear affirm or alledge any matter or thing that shall be false and untrue, with an intent to defraud her Majesty, her heirs or successors, such person or persons offending therein, shall, for every such offence, forfeit and lose treble the value of the allowance for which such affidavit or affirmation shall be made, to be recovered in like manner; to wit, one third part thereof to the use of the Queen's Majesty, and the other two thirds thereof, with costs of suit, to the use of the informer or prosecutor; and if any person or persons, being once convicted of any such offence, shall again offend in the like kind, and be thereof duly convicted in any court of record at *Westminster*, or in any the courts of *Scotland*, every such person or persons, for such other offence, shall suffer as in cases of wilful and corrupt perjury.

Second offence
punished as
perjury.

XIX. And whereas it has been found by experience that several makers of sope, with intent to deceive her Majesty of the just duties by this and the recited act granted, do make sope in private cellars, and other secret places, and fraudulently issue and send out the same in small casks; for preventing of which evil practice for the future, be it enacted by the authority aforesaid, that from and after the second day of *August* one thousand seven hundred and fourteen, all soft sope that shall be filled in any other cask lets than barrels, half-barrels, firkins and half-firkins, shall be forfeited, and also the sum of five pounds shall be paid by the maker of such sope, one moiety thereof to the seizer or informer, and the other moiety to the poor of the parish where such offence shall be committed, to be recovered as any other penalties concerning the duties on sope are by this act recoverable.

Soft sope in
what casks to
be filled.

See 10 Ann.
c. 19. § 8.

No perfumer,
&c. to mix
alabaster, &c.
with hair-
powder.

See 10 Ann.
c. 26. § 31.
4 Geo. 2. c. 14.
§ 5.

XX. And be it further enacted by the authority aforesaid, that from and after the said second day of *August* one thousand seven hundred and fourteen, no perfumer, peruke-maker, barber, sellers of, or dealers in hair-powder, shall make vend sell dispose or make use of, or offer to sale, any powder made of or mixed with any alabaster, talke, plaister of *Paris*, whiting, lime, or other matter or thing of the like nature (sweet scents only excepted) under pain of forfeiting all the hair-powder so made or mixed, or made use of,

vended,

vended, sold, disposed of or offered to sale, and the sum of fifty pounds for every such offence, the one moiety thereof to her Majesty, her heirs and successors, and the other moiety to the seizer or informer, to be recovered as any other penalties concerning the duties on starch are by this act recoverable.

XXIX. And to the end all the said additional or new duties upon soap and paper; and upon certain linens, silks, calicoes and stuffs; and upon starch, and exported coals; and upon stamp vellum parchment and paper; before granted by this act, may be certainly and duly raised, and the same (except the necessary charges of executing this act) may be justly and duly brought into the receipt of the exchequer, according to the true meaning hereof, it is hereby enacted by the authority aforesaid, that from time to time, during the continuance of this act, there shall be appointed such and so many commissioners and officers as shall be proper and necessary for the managing, raising, collecting and paying the same duties, and for keeping and rendering the accounts of the same; and that the commissioners and officers concerned therein shall perform their several duties in relation to the premises, as to them respectively shall appertain, under such and the like penalties forfeitures and disabilities for any offence or neglect therein, or for detaining diverting or misapplying any part of the monies arising by the same duties, or any of them, as are prescribed and to be inflicted by virtue of an act of Parliament made and passed in the ninth year of the reign of his late Majesty King William the third, intituled *An act for raising a sum not exceeding two millions upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to the duties thereby granted or referred unto, or for detaining diverting or misapplying any part of the monies which were granted or appropriated by the act last mentioned.

Commissioners
and officers li-
able to
9 W. 3. c. 44.

LXIV. And whereas by an act passed the ninth year of her Majesty's reign, certain duties are laid on tanned leather; and by another act passed the tenth year of her Majesty's reign, further duties are laid thereon; and by the said acts only two thirds of the respective duties are to be drawn back or allowed upon the exportation of boots, shoes, gloves, or other manufactures, which by experience is found to be a discouragement to the manufacturers employed therein; for remedy whereof, be it declared and enacted by the authority aforesaid, that from and after the second day of August one thousand seven hundred and fourteen, there shall, in lieu of the said two thirds of the said duties, be paid and allowed to the exporter or exporters, for all tanned leather which shall be manufactured and actually made into goods or wares by him or them exported, on a proper debenture to be made for that purpose, and security given for the same, as by the said acts are prescribed, the sum of one penny halfpenny for every pound weight thereof, and so in proportion for every greater or lesser quantity; which drawback of one penny halfpenny per pound shall be paid out of the respective duties granted by the said acts of the ninth and of the tenth years of her Majesty's reign; any law to the contrary notwithstanding.

Tanned lea-
ther manufac-
tured, to draw
back 1d. ob.
per lb. on ex-
portation.

LXV. And whereas by an act of Parliament passed in the ninth year of her Majesty's reign, intituled *An act for laying certain duties upon hides and skins tanned tawed or dressed, and upon vellum and parchment, for the term of thirty two years, for prosecuting the war, and other her Majesty's most necessary occasions*, it is enacted, that upon the shipping of any hides or calves-skins for exportation into foreign parts, and giving security to the customer or collector of the customs of the port from whence such exportation shall be made, that such

9 Ann. c. 11.
§ 39.
10 Ann. c. 26.
§ 5. & 6.

Sheep-skins
and lamb-
skins to draw
back two
thirds of the
duty.

such hides and calve-skins shall not be relanded or brought on shore in any port or part of *Great Britain*, the customer or collector shall give the exporter a certificate or debenture in writing, of the kinds and quantities of such hides and calve-skins; and that upon producing such certificate, the collector at the port where such hides or calve-skins shall be exported, shall repay to the person producing such certificate two thirds of the duties which were before charged for such hides or calve-skins so exported as aforesaid; and whereas some doubts have arisen upon the construction of the said act, whether the same shall extend to allow a drawback of the said duties for any other sorts of skins tanned tawed or dressed, than hides and calve-skins; therefore, to explain the said act, be it enacted by the authority aforesaid, that all sheep-skins and lamb-skins tanned tawed or dressed, which are chargeable with any duties by the said act passed in the ninth year of her Majesty's reign, shall, upon exportation thereof, have a drawback or allowance of two thirds of the duties payable by virtue of the said act, subject to such rules as by the said act are prescribed on the exportation of any hides or calve-skins; any thing in the said act contained to the contrary in any wise notwithstanding.

Anno duodecimo

A N N Æ Reginae.

S T A T. II. C A P. XVIII.*

An Act for the preserving all such Ships and Goods thereof, which shall happen to be forced on Shore, or stranded, upon the Coasts of this Kingdom, or any other of Her Majesty's Dominions.

WHEREAS by an act made in the third year of the reign of ³ Ed. I. c. 4. King *Edward* the first, concerning wrecks at sea, it is enacted, that where a man, a dog, or a cat, escape quick out of the ship, that such ship nor barge nor any thing in them shall be adjudged a wreck, but the goods shall be saved and kept by view of the sheriff coroner or the King's bailiff, and delivered into the hands of such as are of the town where the goods were found; so that if any sue for those goods and after prove that they were his, or perished within his keeping within a year and a day, they shall be restored to him without delay, and if not, they shall remain to the King, or to such others to whom wreck belongeth; and he that otherwise doth and thereof be attainted shall be awarded to prison and make fine at the King's will: and whereas by another act made in the fourth year of the reign of the said King *Edward* the first, intituled *De* ⁴ Ed. I. ft. 2. *officio coronatoris*, concerning the wreck of the sea, it is enacted, that where-soever it be found, if any lay hands of it he shall be attached by sufficient pledges, and the price of the wreck shall be valued and delivered to the town: and whereas great complaints have been made by several merchants, as well her Majesty's subjects as foreigners trading to and from this kingdom, that many ships of trade after all their dangers at sea escaped, have unfortunately near home run on shore, or been stranded on the coasts thereof; and that such ships have been barbarously plundered by her Majesty's subjects, and their cargoes embezzelled, and when any part thereof has been saved, it has been swallowed up by exorbitant demands for salvage, to the great loss of her Majesty's revenue, and to the much greater damage of her Majesty's trading subjects: for remedy whereof be it enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by the authority of the same, that the sheriffs, justices of the peace of every county, or county of a city or town, and also all mayors bailiffs and other head officers of corporations and port towns near adjoining to the sea, and all constables, headboroughs, tythingmen, and officers of the customs in all and every such places, shall upon application made to them or any of them, by or on the behalf of any commander or chief officer of any ship or vessel of any of her Majesty's subjects or others, being in danger of being stranded or run on shore, or being stranded or run on shore, are hereby empowered and required to command the constables of the several ports within her Majesty's dominions, nearest to the sea coasts where any such ship or vessel shall be in danger as aforesaid, to summon and call together as many men as shall be thought necessary to the assistance and for the preservation of such ship or vessel so in distress as aforesaid, and their cargoes; and that if there shall be any ship or vessel either man of war or merchant's ship, belonging to her Majesty or any of her subjects, riding at anchor near the place where

Sheriffs, Mayors, &c. and custom-house officers to summon men to assist ships in distress.

All ships to assist,

3 O

such

* This act is printed in the former collection of the Excise laws: and is referred to by 5 Geo. 1. c. 11. § 13.

on forfeiture
of 100*l*.

such ship or vessel is in distress or danger as aforesaid, the officers of the customs and constables above mentioned, or any of them, are hereby impowered and required to demand of the superior officers of such ship or vessel so riding at anchor as aforesaid, assistance by their boats, and such hands as they can conveniently spare for the said service and preservation of the said ship or vessel so in distress as aforesaid; and that in case such superior officer of such ship or vessel riding at anchor as aforesaid, shall refuse or neglect to give such assistance, he shall forfeit for the same the sum of one hundred pounds, to be recovered by the superior officer of the said ship or vessel so in distress as aforesaid, together with costs of suit, in any of her Majesty's courts of record, by action, debt, bill, plaint or information, wherein no essoin wager of law or protection shall be allowed.

Reasonable
salvage to be
made.

By 5 Geo. I.
c. 11. § 13.
*goods saved out
of stranded
ships after
salvage and
charges paid,
are liable to
duties.*

Three justices
to adjust the
quantum.

Goods not
claimed in 12
months, to be
sold,

and the mo-
nies transmit-
ted into the
exchequer,
&c.

II. And for the encouragement of such persons as shall give their assistance to such ships or vessels so in distress as aforesaid; be it further enacted, that the said collectors of the customs, and the master or commanding officer of any ships or vessels, and all others who shall act or be employed in the preserving of any such ship or vessel in distress as aforesaid or their cargoes, shall within thirty days after the service performed be paid a reasonable reward for the same, by the commander master or other superior officer, mariners or owners, of the ship or vessel so in distress as aforesaid, or by the merchant whose ship vessel or goods shall be so saved as aforesaid; and in default thereof, the said ship vessel or goods so saved as aforesaid shall remain in the custody of such officer of the customs or his deputy, until such time that all charges shall be paid, and until the said officer of the customs or his deputy, and the said master or other officer of the ship or vessel, and all others so employed as aforesaid, shall be reasonably gratified for their said assistance and trouble, or good security given for that purpose to the satisfaction of the several parties that are to receive the same: and that in case after such salvage, the commander or other superior officer mariners or owners of such ship or vessel so saved as aforesaid, or merchant whose goods shall be so saved as aforesaid, shall disagree with the said officer of the customs or his deputy, touching the monies deserved by any of the persons so employed as aforesaid, it shall be lawful for the commander of such ship or vessel so saved, or the owner of the goods, or the merchant interested therein, and also for the said officer of the customs or his deputy, to nominate three of the neighbouring justices of the peace, who shall thereupon adjust the *quantum* of the monies or gratuities to be paid to the several persons acting or being employed in the salvage of the said ship vessel or goods; and such adjustments shall be binding to all parties, and shall be recoverable in an action at law to be brought in any of her Majesty's courts of record, by the respective persons to whom the same shall be allotted by the said justices of peace: and in case it shall happen, that no person shall appear to make his claim to all or any the goods that shall be saved, that then and in such case, the chief officer of the customs of the nearest port to the place where the said ship or vessel was so in distress as aforesaid, shall apply to three of the nearest justices of peace, who shall put him or some other responsible person in possession of the said goods; such justices of peace taking an account in writing of the said goods, to be signed by such officer of the customs; and if the said goods shall not be legally claimed within the space of twelve months next ensuing, by the rightful owner thereof, then public sale shall be made thereof, and if perishable goods forthwith to be sold; and after all charges deducted, the residue of the monies arising by such sale, with a fair and just account of the whole, shall be transmitted to her Majesty's exchequer, there to remain for the benefit of the rightful owner when appearing; who upon affidavit or other proof made of his or their right or property thereto, to the satisfaction of one of the barons of the coif of the exchequer, shall upon his order receive the same out of the exchequer.

III. And

III. And it is hereby also enacted, that if any person or persons whatsoever, besides those impowered by the said officer of the customs or his deputy, and the constables as aforesaid, shall enter or endeavour to enter on board any such ship or vessel so in distress as aforesaid, without the leave or consent of the commander, or other superior officer of the said ship, or of the said officer of the customs or his deputy, or of the said constable or some or one of them employed for the service and preservation of the said ship or vessel as aforesaid; or in case any person shall molest him, them, or any of them, in the saving of the said ship vessel or goods, or shall endeavour to impede or hinder the saving of any such ship vessel or goods, or when any such goods are saved, shall take out or deface the marks of any such goods, before the same shall be taken down in a book or books for that purpose provided by the commander or ruling officer and the first officer of the customs as aforesaid, such person or persons shall, within the space of twenty days, make double satisfaction to the party grieved at the discretion of the two next justices of peace; or in default thereof, shall by such justices of peace be sent to the next house of correction, where he shall continue and be employed in hard labour by the space of twelve months then next ensuing: and that it shall be lawful for any commander or superior officer of the said ship or vessel so in distress as aforesaid, or for the said officer of the customs, or constables on board the same ship or vessel, to repel by force any such person or persons as shall, without such leave or consent from the said commander or superior officer, or the said officer of the customs or his deputy, or such constables as aforesaid, press on board the said ship or vessel so in distress as aforesaid, and thereby molest them in the preservation of the said ship or vessel so in distress as aforesaid.

Persons entering ship without leave,

or hindering the saving the ship, to make double satisfaction.

Masters may repel pressers into the ship.

IV. And it is hereby likewise enacted, that in case any goods shall be found upon any person or persons, that were stolen or carried off from any such ship or vessel so in distress as aforesaid, he she or they on whom such goods shall be found, shall, immediately upon demand deliver the same to the owner thereof, or to such person by such owner authorized to receive the same; or in default thereof, shall be liable to pay treble the value of such goods, to be recovered by such owner in an action at law to be brought for the same.

Goods carried off, to be immediately delivered up.

Penalty treble value.

V. And it is hereby moreover enacted, that if any person or persons shall make, or be assisting in the making any hole in the bottom side or any other part of any ship or vessel so in distress as aforesaid, or shall steal any pump belonging to any ship or vessel so in distress as aforesaid, or shall be aiding or abetting in the stealing such pump as aforesaid, or shall wilfully do any thing tending to the immediate loss or destruction of such ship or vessel, such person or persons shall be and are hereby made guilty of felony, without any benefit of his her or their clergy.

Making holes in the ship, &c. felony without clergy.

VI. And be it further enacted by the authority aforesaid, that if any action suit or information shall be commenced or prosecuted against any person or persons for any thing that he or they shall do, or cause to be done, in pursuance of this act, and executing any of the powers and authorities or any of the orders or directions therein mentioned, all and every person and persons so sued in any court whatsoever, shall and may plead the general issue, and give this act and the special matter in evidence; and if in any such suit the plaintiff or prosecutor shall become nonsuit, or forbear prosecution, or discontinue the suit, or if a verdict shall pass against him, or judgement be given against him upon a demurrer, then and in any of the said cases, the defendant or defendants shall recover full costs, for which he and they shall have the like remedy as where costs by law are awarded. And this act shall be taken and allowed in all courts within this kingdom as a public act, and all judges and justices are hereby required to take notice thereof as such, without special pleading of the same.

General Issue.

Costs.

Public Act.

Custom-house
officer abusing
his trust, for-
feits treble
damages, and
disabled.

VII. Provided nevertheless, if any officer of the customs, or his deputy, so impowered as above, shall by fraud or wilful neglect abuse the trust so hereby reposed in him as aforesaid, and shall be convicted thereof in due form of law, such officer or his deputy shall respectively forfeit treble damages to the party grieved, to be recovered in any action or suit to be brought in any court of record, and shall from thenceforth be fully disabled and rendered incapable of the same, or any other employment relating to the said customs.

Act to be read
four times in
the year on
Sundays in sea
port towns.

VIII. And it is hereby further enacted, that this act and the several clauses herein contained, shall take effect from and after the first day of *August* in the year of our Lord one thousand seven hundred and fourteen; and that for the better observing the same, this act shall be read four times in the year in all the parish churches and chapels of every sea port town, and upon the coast, in this kingdom, upon the *Sundays* next before *Michaelmas-day*, *Christmas-day*, *Lady-day*, and *Midsummer-day*, in the morning immediately after the prayers and before the sermon.

Claims to
wrecks saved.

IX. Provided always, and it is further enacted, that neither this act, nor any thing herein contained, shall any ways extend to deprive or any ways prejudice her royal Majesty, her heirs or successors, or any claiming under them or any of them, or any patentee or grantee of the crown, or any lord or lords of any manor or manors, or other person whatsoever, of or in relation to any right which they or any of them respectively have or or shall have, or lawfully may claim, to any wreck or wrecks, or any goods that are or shall be flotsam, jetsam, or lagan, but that such respective rights shall be enjoyed in as full ample and beneficial a manner in every respect, as if this act had never been made.

X. Provided, that this act shall continue in force for the space of three years, and from thence to the end of the then next session of parliament, and no longer. *Made perpetual by 4 Geo. I. c. 12.*

Anno primo

GEORGGII Regis.

STAT I. CAP. II.

An Act for rectifying Mistakes in the Names of the Commissioners for the Land Tax for the Year One thousand seven hundred and fourteen, and for raising so much as is wanting to make up the Sum of Fourteen hundred thousand Pounds, intended to be raised by a Lottery for the Public Service in the said Year.

[So much as relates to the Duty on Starch.]

SECT
VI.

AND whereas in the said last recited act it was enacted and declared, that if the charge on starch be made by gaging the said starch before it be dried in the stove, then, and in every such case, every box of green starch, or starch before it be so dried, containing fifty seven inches in length, and ten inches in breadth, should, from the second day of *August* one thousand seven hundred and fourteen, be esteemed one hundred thirty one *averdupois* pounds weight of starch dried and perfectly made, and should be charged accordingly, and proportionably for greater or lesser quantities; and whereas the depth of such box of green starch, or starch before it be dried, which should have been eight inches, was by mistake omitted to be inserted in the said act; it is hereby declared and enacted, that if the charge on starch be made by gaging the said starch before it be dried in the stove, then, and in every such case, every box of green starch, or starch before it be so dried, containing fifty seven inches in length, and ten inches in breadth, and eight inches in depth, or in the whole four thousand five hundred and sixty solid inches, shall be esteemed one hundred thirty one *averdupois* pounds weight of starch dried and perfectly made, and shall be charged accordingly, and proportionably for greater or lesser quantities.

Every box of green starch 57 inches in length and 10 in breadth, and 8 in depth, or 4,560 solid inches, to be charged at 131 lb. of starch.
12 Ann. st. 2. c. 9. § 8.

VII. And it is hereby declared and enacted by the authority aforesaid, that for avoiding any doubt or question concerning the grant in this session of Parliament to his Majesty of certain duties of excise and customs for his life, for support of his household and the honour and dignity of the crown, the same doth and shall extend to such duties of excise, and such customs and duties on import and export, as were payable to her said late Majesty after the Union of the two kingdoms for and during her life, and had continuance till the time of her decease; and that the same shall be continued, raised, levied and paid, in the several parts of the united kingdom, during his Majesty's life, in the same manner only as they were payable to her Majesty during her life.

Excise and customs payable to the late Queen after the Union, for life, continued to the King during life.

Anno primo

GEORGE II Regis.

STAT. II. CAP. II.

An Act for charging and continuing the Duties on Malt, Mum, Cyder and Perry, for the Service of the Year One thousand seven hundred and fifteen; and for making forth Duplicates of Exchequer Bills and Lottery Tickets lost burnt or destroyed; and for enlarging the Time for adjusting Claims in several Lotteries; and for making forth new Orders in lieu of certain Lottery Orders obliterated or defective; and for continuing certain Duties on Hops until the First Day of August One thousand seven hundred and fifteen.

[So much as relates to the Excise upon Malt, and is not expired.]

Duty on malt to be paid within four months after entry.

SECT.
VIII.

AND whereas by the aforesaid acts [12 Ann. ft. 1. c. 2. § 5. & 12 Ann. ft. 2. c. 3. *the malt act* 1714.] it is enacted, that every malster or other maker of malt, shall, within three months after he shall make or ought to have made such entry of the said malt as therein is directed, pay and clear off all the duties which shall be due from him or them respectively; it is hereby further enacted, that the time limited by the aforesaid act for the payment of the said duty, be prolonged for one month after the said three months from the time of such entry.

Unmalted grain mixed with malt forfeits 5s. a bushel.
6 Geo. I. c. 21. § 4.

XIII. And whereas it has lately been discovered that great quantities of unmalted corn or grain, have fraudulently been mixed with and amongst malt which hath or ought to have been charged with the duties by several acts of Parliament set and imposed upon all malt made in *Great Britain*, and that such mixture hath afterwards been either sold in the kingdom of *Great Britain*, or hath been shipped off for exportation, and the person or persons by whom, or for or upon whose account the same hath been so shipped off, hath or have thereupon claimed and had the drawback and bounty in proportion to the whole quantity of such mixture so shipped off, as if the same had totally and intirely consisted of malt, for which the duty had been duly paid or charged, whereas in truth great part thereof hath at such time and times consisted either of unmalted corn or grain, for which the duty on malt had never been paid or duly charged, whereby her late Majesty Queen *Anne*, and his present Majesty, hath been very much defrauded in the duty granted upon malt, and the persons who have bought such mixture have, by the means aforesaid, been very much deceived and imposed upon; for remedy whereof, be it enacted by the authority aforesaid, that if any malster or maker of malt for sale or exportation, or other seller of or dealer in malt for sale or exportation, at any time after the twenty fourth day of *June* one thousand seven hundred and fifteen, shall or do, with malt made of any sort of corn or grain whatsoever, fraudulently mix, or cause to be mixed, any unmalted corn or grain, or shall sell, or offer to sell or expose to sale, any such mixture, or shall ship off or put on board, or cause to be shipped off or to be put on board, or shall offer or attempt to ship off or put on board any ship, hoy, barge, boat, or other navigable vessel, any such mixture, in order to export the same, every such malster or maker of malt, or other seller of or dealer in malt, for every bushel of such mixture so sold or offered to be sold, or exposed to sale, or so shipped off or put on board, or offered or attempted to be shipped off or put on board any ship, hoy, barge, boat, or other navigable

ble vessel, in order to the exportation thereof, shall forfeit and lose the sum of five shillings.

XIV. And be it further enacted by the authority aforesaid, that if any Malster obstructing officer, forfeits
malster or maker of malt for sale, shall, after the said twenty fourth day of June, one thousand seven hundred and fifteen, prevent obstruct or hinder any officer or officers of excise in the due execution of any of the powers or authorities given to him or them by this act, or by the said recited act or acts, or any or either of them, for the ascertaining and securing the said duties hereby or by the said recited act or acts, or any or either of them, granted, the person or persons offending therein, shall, for every such offence, forfeit and lose the sum of ten pounds.

XV. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures by this act imposed, shall be sued for levied and recovered, or mitigated, by such ways means and methods as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of session, court of justiciary, or court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty and forfeiture shall be to his Majesty, or his heirs and successors, and the other moiety to him that shall discover inform or sue for the same.

XVI. Provided also, and it is hereby further enacted by the authority aforesaid, that if any person or persons shall at any time or times be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, or of any matter or thing in this act contained; or if any person or persons now is, or hereafter shall be, sued or prosecuted for any matter or thing by him or them done in pursuance of any former act or acts for granting duties upon malt, mum, cyder and perry; such person or persons shall or may plead the general issue, and give the special matter in evidence for his or their defence: and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant or defendants shall have full costs to him or them awarded against such plaintiff or plaintiffs.

XVII. And whereas by an act of the ninth year of the reign of her late Majesty Queen *Anne*, intituled *An act for laying a duty upon hops*, a duty of three pence for every pound weight *averdupois* is laid upon all hops which at any time or times within or during the term of four years, to be reckoned from the first day of June one thousand seven hundred and eleven, shall be imported or brought into the kingdom of *Great Britain*, over and above all other customs subsidies and duties imposed upon or payable for the same; and for and upon all hops growing, or to grow, in *Great Britain*, which at any time or times, within or during the said term of four years, shall be cured and made fit for use, the sum of one penny for every pound weight *averdupois*, and after that rate for a greater or lesser quantity; which act is thought convenient to be further continued; be it therefore enacted by the authority aforesaid, that the said act, and every clause, article, matter and thing, therein contained, shall continue and be of force from the thirty first day of May in the year of our Lord one thousand seven hundred and fifteen, until the first day of August in the year of our Lord one thousand seven hundred and fifteen, as fully and effectually, to all intents and purposes, as if the same were herein particularly and at large repeated and re-enacted.

Anno primo

GEORGE II Regis.

S T A T. II. C A P. XII.

An Act for enlarging the Fund of the Governor and Company of the Bank of England, relating to Exchequer Bills; and for settling an additional Revenue of One hundred and twenty thousand Pounds per Annum upon His Majesty during His Life, for the Service of the Civil Government; and for establishing a certain Fund of Fifty four thousand six hundred Pounds per Annum, in order to raise a Sum not exceeding Nine hundred and ten thousand Pounds for the Service of the Public, by Sale of Annuities, after the Rate of Six Pounds per Centum per Annum, redeemable by Parliament; and for satisfying an Arrear for Work and Materials at Blenheim, incurred whilst that Building was carried on at the Expence of Her late Majesty Queen Anne, of Blessed Memory; and for other Purposes therein mentioned.

[So much as relates to the Excise upon Hops.]

Duty on hops
continued for
ever.

9 Ann. c. 12.

S E C T.
V.

AND be it likewise enacted by the authority aforesaid, that the several and respective duties which in and by an act of parliament made in the ninth year of the reign of her said late Majesty Queen Anne, intituled *An act for laying a duty upon hops*, were imposed upon all hops, which at any time or times within or during the term of four years reckoned from the first day of June one thousand seven hundred and eleven, should be imported or brought into the kingdom of Great Britain, and for and upon all hops growing in Great Britain, which, at any time or times within or during the said term of four years, should be cured and made fit for use (which duties by an act of the present session of parliament are continued until the first day of August one thousand seven hundred and fifteen) shall be and are hereby further continued, and shall be paid and payable to his Majesty, his heirs and successors for ever, for and upon all hops which at any time or times from and after the last day of July one thousand seven hundred and fifteen, shall be imported or brought into the kingdom of Great Britain, and for and upon all hops growing and to grow in Great Britain, which, at any time or times after the said last day of July one thousand seven hundred and fifteen, shall be cured and made fit for use; the same duties to be charged, ascertained, secured, collected, levied and paid, by such rules, ways, means and methods, and with such drawbacks and allowances, and under such penalties and forfeitures, and in such manner and form as the said duties on hops by the two acts last mentioned or either of them, or by any other act or acts of parliament thereby referred unto, were enacted or directed to be charged, ascertained, secured, collected, levied and paid; and that all and every the clauses, powers, directions, penalties and forfeitures, provisos, matters and things, contained in the said former acts concerning hops, or either of them, for securing raising or levying the duties on hops thereby granted or continued, or for encouraging the exportation of British hops for Ireland, or for restraining the use of bitter ingredients instead of hops, or touching or concerning hops of foreign growth, or otherwise relating to hops, shall be and are hereby revived, and shall continue for ever in full force and vigour, for securing raising and levying the duties upon hops hereby granted and continued, and for encouraging the exportation of British hops to Ireland, and for restraining the use of bitter ingredients instead of hops, and for all other purposes whatsoever in relation to hops, as if the same clauses, powers, directions,

rections, penalties and forfeitures, provisoes, matters and things, were particularly repeated and again enacted in the body of this present act; and that all the monies which from and after the said last day of *July* one thousand seven hundred and fifteen, shall arise of or for the said duty upon hops hereby granted or continued (except the necessary charges of raising and paying the same) shall likewise be brought and paid from time to time into the receipt of the exchequer, for the purposes by this act appointed, and subject to such redemption as is by this act prescribed in relation thereunto.

VI. And whereas by the said act of the ninth year of her said late Majesty's reign, intituled *An act for laying a duty upon hops*, it is therein among other things enacted, that no person shall import, or cause to be imported into *Ireland* from *Flanders*, or any other parts whatsoever (other than from *Great Britain*) any hops whatsoever; nevertheless great quantities of foreign hops have been carried to *Ireland*, and there landed from *Flanders* or other parts (other than from *Great Britain*) to the great prejudice of his Majesty's revenue, and discouragement of the trade of *British* hops; for prevention of the like abuses for the future, be it enacted by the authority aforesaid, that from and after the tenth day of *September* in the year of our lord one thousand seven hundred and fifteen, the master of every ship or vessel which shall carry any hops whatsoever to *Ireland*, shall take from the collector or comptroller of the port in *Great Britain* (where he shall lade any hops) a duplicate of his content in writing of all the hops taken or laden on board his ship or vessel, before he be permitted to sail out of the port, under the hand and seal of such collector or comptroller of the said port in *Great Britain*, which said duplicate shall be delivered to the master of every such ship or vessel without fee or reward; and that every such master of such ship or vessel shall deliver upon oath, such duplicate to the officer of the customs in such port in *Ireland*, where such ship or vessel shall arrive and intends to unlade, before he be permitted to land any hops; and that in case any hops shall be unladen or landed in any part of *Ireland* before such duplicate is produced to the officer collector or comptroller as aforesaid, all such hops, and ten shillings for every pound weight of the same, shall be forfeited, one moiety to his Majesty, his heirs and successors, the other moiety to the officer or officers, or any other person or persons who shall seize or sue for the same in any of his Majesty's courts of record in *Dublin*, to be recovered by action, bill, plaint or information, wherein no essoin, protection, privilege or wager of law shall be allowed, or any more than one imparlance.

9 Ann. c. 12.
§ 27.

Regulations of
carrying hops
to *Ireland*.

The drawback
on *British* hops
exported to *Ire-*
land is taken
off by 6 Geo. 1.
c. 11. § 40.

See penalties of
importing fo-
reign hops to
Ireland,

7 Geo. 2.
c. 19. § 1.

Anno primo

GEORGGII Regis.

S T A T. II. C A P. XXXVI.

An Act for charging and continuing the Duties on Malt, Mum, Cyder, and Perry, for the Service of the Year One thousand seven hundred and sixteen; and for compelling several Receivers to finish and clear their Accounts; and for making Duplicates of Exchequer Bills, Lottery Tickets, and Orders, lost, burnt, or destroyed; and for enlarging the Time for adjusting Claims to certain Benefit Tickets; and for allowing the charge of executing the Lottery Act, for the Service of the Year One thousand seven hundred and ten; and for recovering Monies of several Land Taxes, resting in the Hands of Collectors or Constables at St. Albans; and for preventing Frauds in the Duties upon Sope; and for limiting a Time for Persons who have certain Annuities for Life or Lives, to demand the Payments thereupon at the Exchequer; and for preventing Frauds in the Duties relating to printed and painted Paper, Callicoes, and other Things therein mentioned.

[So much as relates to the Duties of Excise.]

For prevent-
ing frauds in
the duties up-
on sope.

10 Ann. c. 19.
§ 18.

12 Ann. ft. 2.
c. 9.

S E C T.
XIV

AND whereas by an act made in the tenth year of the reign of our late sovereign lady Queen Anne, amongst other things, for laying several duties upon all sope made in Great Britain, or imported into the same, it is enacted, that if any makers of sope shall fraudulently hide or conceal, or cause to be hid or concealed, any sope chargeable by the said act, or any the materials for making the same, to the intent to deceive her Majesty of the just duties by the said act granted, that then and in every such case, the party so offending shall forfeit for every such offence the sum of twenty pounds; and whereas by one other act made in the twelfth year of the reign of her said late Majesty, amongst other things for laying additional duties on sope, farther duties are granted upon sope; and by the said last mentioned act, it is amongst other things enacted, that all the powers, authorities, rules, directions, penalties and forfeitures, clauses, matters and things whatsoever, contained in the said act of the tenth year of her said Majesty's reign, for raising, receiving, levying, recovering, securing and paying, the said duties on sope, as are by the said last mentioned act charged with new or additional duties thereupon, should be continued, practised, and put in execution, for raising, receiving, levying, recovering, securing and paying the same new or additional duties by the said last mentioned act granted, and all arrearages thereof, as fully and effectually to all intents and purposes, as if they were particularly and at large repeated in the body of the said last mentioned act; except in such cases only where any alteration therein is specially made by the said last mentioned act; as by the said several acts more at large may appear; and whereas the penalties by the before mentioned acts provided, to prevent the hiding and concealing of sope, have by experience been found ineffectual, and not sufficient to prevent or restrain the fraudulent hiding and concealing thereof, in regard the duties of one boyling of sope so hid and concealed, may and often do amount to fifty pounds or more, whereby some ill disposed persons have been encouraged and induced to hide and conceal several great quantities of sope, to the great diminution of the revenue arising by the duties laid upon sope, and to the great discouragement of other fair traders and makers of sope,

sope, who duly pay the full duties upon sope, according to the true intent and meaning of the said several recited acts; for remedy whereof, be it further enacted by the authority aforesaid, that if at any time after the sixteenth day of *April* in the year of our lord one thousand seven hundred and sixteen, any maker of sope shall fraudulently hide or conceal, or cause to be hid or concealed, any sope chargeable by the said several recited acts, or any the materials for making the same, to the intent to deceive his Majesty of the just duties by the said acts granted, that then and in every such case, the party or parties offending, shall forfeit the sum of five hundred pounds for every such offence, and also all the sope so hid and concealed.

XV. And be it further enacted by the authority aforesaid, that the penalties for hiding and concealing of sope, and materials for making of sope, by this act imposed, shall and may be sued for, recovered, levied, and mitigated by such ways and means and methods, as any penalty or forfeiture imposed by any of the laws of excise, may be sued for, recovered, levied and mitigated; and that one moiety of such penalties and forfeitures shall be for the use of his Majesty, his heirs and successors, and the other moiety for the use of the person or persons that shall inform or sue for the same.

XVII. And for the more effectual preventing frauds relating to the duty laid upon printing, painting, or staining paper to serve for hangings or other uses; be it further enacted by the authority aforesaid, that from and after the first day of *June* one thousand seven hundred and sixteen, before any such paper shall be printed, painted, or stained, the officers for the said duties on such printed, painted, or stained paper, as aforesaid, shall be permitted to take accounts of the quantities and dimensions of all paper for printing, painting, or staining, which at any time or times shall be in the custody or possession of any such printer, painter, or stainer; and upon taking such account thereof, shall mark or stamp every sheet and piece thereof with a stamp or seal already provided, or hereafter to be provided, in pursuance of the act for granting of the said duties, for the marking or stamping of silks, calicoes, linens, or stuffs, printed, painted, stained, or dyed, thereby to denote that such account has been taken of such paper: and in case any officer or officers shall miss any quantity or quantities of such paper, whereof he had before taken such accounts, and shall not, upon reasonable demand, receive satisfaction what is become of the same, then, and in such case, it shall and may be lawful for such officer to charge such printer, painter, or stainer of paper, with the duties of such paper so missing, as if the same were actually printed, painted, or stained.

XVIII. And be it further enacted by the authority aforesaid, that no person or persons, who shall print, paint, stain, or dye any paper chargeable with the said duty, shall remove, carry, or send away, or suffer to be removed, carried, or sent away, any paper by him, her, or them printed, painted, or stained respectively, until such time as the proper officer shall have taken an account of every particular quantity of such paper so to be carried away, and until every particular piece and parcel of such paper shall be duly marked with such stamp or seal as aforesaid, denoting the charging of the said duty; on pain to forfeit twenty pounds for every such offence, and that all the printed, painted, or stained paper, so carried away without being marked with such stamp or seal denoting the charging the said duty, and being found in the possession of any stationer, or other trader or dealer therein, or of any other person or persons for the use of such stationer, trader or dealer for sale, shall and may be seized and recovered, one moiety thereof for the use of his Majesty, his heirs and successors, and the other moiety for the use of the seizer or informer.

XIX. And

Stock in hand
1 June, 1716.

XIX. And whereas several stationers, merchants, and other traders and dealers in paper, have or may have on the first day of *June* one thousand seven hundred and sixteen, for sale, either by wholesale or retale, respective stocks or quantities of such printed, painted, or stained paper, which have already been duly charged with the said duty, but are not marked with any stamp or seal denoting the charging thereof; be it therefore further enacted by the authority aforesaid, that all and every merchant, stationer, trader and dealer in such paper, having on the said first day of *June* one thousand seven hundred and sixteen, in his her or their custody or possession, or in the custody or possession of any other person or persons, for his her or their benefit use or account, any stock parcel or quantity of paper, so printed painted or stained, being for sale, shall (upon pain of forfeiting for every neglect, the sum of thirty pounds) deliver or cause to be delivered, on or before the said first day of *June* one thousand seven hundred and sixteen, at the office for the said duties, next to the place and places respectively where such stock shall or may happen to be, a particular in writing, signed by themselves or their appointments, of their several stocks before mentioned, describing the whole quantities and kinds thereof distinctly, to the end and intent that the same may be duly stampd and marked, with such stamp or seal denoting the charging the said duties: and the officers for the said duties are hereby authorized and impowered to enter into any shops, warehouses, or other places whatsoever, belonging to or used by such merchants, stationers, and other traders and dealers in such printed, painted, and stained paper as aforesaid, there to view the same, and to take an account thereof; and upon doing thereof, are hereby impowered and required to mark or stamp the same, with such stamp or seal denoting the charging the said duties: and all and every such merchants, stationers, and other traders and dealers in such printed, painted, or stained paper, shall be obliged by force and virtue of this act (if thereunto required) to permit and suffer the proper officer and officers for the said duties, to make such entrance and view as aforesaid, and to take such account and accounts, and so to mark such paper: and if any person or persons shall refuse to permit such officer or officers to enter into their shops, warehouses, and other places (being thereunto required) there to view, and take such account and accounts, and to mark and stamp such stocks of such printed, painted, or stained paper as aforesaid, or any part thereof, then every such person, for every such refusal, shall forfeit the sum of one hundred pounds.

Penalties how
sued for, and
applied.

XX. And be it further enacted by the authority aforesaid, that all fines, penalties and forfeitures by this act imposed, relating to the said duties on paper, shall be sued for, levied and recovered or mitigated, by such ways means and methods as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or the court of session, court of justiciary, or court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him her or them, that shall discover inform or sue for the same.

10 Ann. c. 19.
§ 71.

12 Ann. st. 2.
c. 9. § 6.

Persons printing
silks, &c.
at other place
than their residence,
to make entry of
the silks, &c.

XXI. And whereas several persons do travel in several parts of this kingdom, and print, paint, stain or dye silks, calicoes, linens and stuffs, but remove from the places where they so print, paint, stain or dye the same, to parts remote without paying any duty for the same, by means whereof the said duties are lost and cannot be recovered; for remedy whereof, be it further enacted by the authority aforesaid, that from and after the first day of *June* one thousand seven hundred and sixteen, where any person or persons shall take upon him her or them to print, paint, stain or dye, any silks,

silks, callicoes, linens or stuffs, at any other place than the place of his her ^{before print-} or their usual residence, or exercise of his her or their trade, all such persons ^{ing, and pay} shall, before he she or they print, paint, stain or dye, any such silks, cal- ^{the duties.} licoes, linens or stuffs, make a particular entry of all such silks, callicoes, linens or stuffs, so by him her or them intended to be printed, painted, stained or dyed, with the officer for the said duties of the division or place where he she or they shall so intend to print, paint, stain or dye the same, and pay down to the said officer, all the duties charged, or which would be due for such goods so intended to be printed, painted, stained or dyed, upon printing, painting, staining or dyeing the same, before he she or they proceed to print, paint, stain or dye such goods, or any part thereof: and if such person or persons shall print, paint, stain or dye any such silks, callicoes, linens or stuffs, without making such entry, and paying down the duties thereof as aforesaid, the person or persons offending therein, shall, for every such offence, forfeit the sum of fifty pounds, to be recovered and le- ^{Penalty 50l.} vied as aforesaid; and moreover all such silks, callicoes, linens and stuffs, so printed, painted, stained or dyed, without such entry and payment of duty as aforesaid, shall be, and may be seized immediately by such officer; one moiety of such penalties and forfeitures to be paid to his Majesty, his heirs and successors, and the other moiety to the person or persons that shall sue or inform for the same.

Anno tertio

GEORGE II Regis.

C A P. IV.

An Act for continuing the Duties on Malt, Mum, Cyder and Perry, for the Service of the Year One thousand seven hundred and seventeen; and to authorize Allowances to be made to certain Receivers; and to obviate a Doubt concerning Goods imported from the Islands of Jersey, Guernsey, Sark and Alderney; and to ascertain the Duties upon Sheep-skins and Lamb-skins; and to prevent Frauds in the Duties upon Starch; and for making forth Duplicates of Exchequer Bills Lottery Tickets and Orders lost burnt or destroyed; and for enlarging the Time for adjusting claims in several Lotteries; and for preventing Frauds in the Duties on Low Wines and Spirits carried Coastwise.

[So much as relates to the Excise, and is in force.]

SECT.
V.

AN D whereas the inhabitants of the islands of *Jersey*, *Guernsey*, *Sark* and *Alderney*, have always been permitted and allowed to import into *England* any goods wares and merchandizes of the growth produce or manufacture of those respective isles, upon certificates from the respective governors, lieutenant or deputy governors, or commanders in chief for the time being, and oaths before the magistrates of the said islands of *Jersey* and *Guernsey* respectively, that the same were of the growth produce or manufacture of the said islands, or either of them, without paying any customs subsidies or duties for or in respect thereof; and whereas some doubt hath of late arisen whether, according to some late laws now in force, the same may be still continued; now, for removing the said doubt, and encouraging the said inhabitants to continue that steady and firm loyalty and fidelity to the crown of *Great Britain* which they have formerly and constantly shewn to the crown of *England*, and for their better support, be it declared and enacted by the authority aforesaid, that the said inhabitants shall and may (with and under such certificates and oaths as aforesaid) import into any lawful port of *Great Britain* any goods wares and merchandizes of the growth produce and manufacture of the said islands, or either of them, without paying any customs subsidies or duties for or in respect thereof; except such excise or other duty as is now, or shall hereafter for the time being, be due and payable for the like goods of the growth produce and manufacture of *Great Britain*; any law or statute to the contrary in any wise notwithstanding.

Goods of the produce of *Jersey*, &c. to be imported duty free.

By 5 Geo. I. c. 18. § 11.

salt imported from these islands is to pay as foreign salt.

Bonds and securities discharged.

VI. And whereas upon the aforesaid doubt, whether the goods wares and merchandizes of the growth produce and manufacture of the said islands might still be imported into *Great Britain* custom free, several bonds with securities have been lately taken for answering the duties demanded for the same, unless discharged from the said duties by act of Parliament, the said bonds are hereby declared null and void, and the said securities discharged from all prosecutions for the same.

But foreign goods, &c. to pay duty.

VII. Provided always, and it is hereby declared and enacted by the authority aforesaid, that nothing in this act contained shall exempt, or be construed to exempt, any goods or commodities of the growth product or manufacture of any foreign nation or country which may lawfully be imported into the said islands; or such foreign goods or commodities as shall or may be in part or fully manufactured in the said islands by the people thereof, from payment

payment of such customs, duties, or other impositions, on the importation of the same from any of the said islands into *Great Britain*, as are or shall be due and payable for goods and commodities of the like kinds imported into *Great Britain* from such foreign nation or country of which the said goods are of the growth product or manufacture; any law custom or usage to the contrary notwithstanding.

XIII. And whereas some doubts have arisen upon certain clauses in the two acts of the ninth and tenth years of *Queen Anne*, for the laying certain duties upon hides and skins, whether sheep-skins and lamb-skins, being first dipped or steeped in the tanners wooze made of the bark of trees or shomack, and afterwards tawed and dressed in allom and salt, or meal, should be charged with the duty of six farthings, or five farthings, for every pound weight thereof; it is hereby enacted and declared, that all sheep-skins and lamb-skins tawed and dressed, or made into leather, or which shall hereafter be tawed and dressed, or made into leather, in allom and salt, or meal, shall be rated and liable to pay five farthings only for every pound weight *averdupois*, and so proportionably for a greater or lesser quantity, although such sheep-skins and lamb-skins so tawed, dressed, or made into leather, in allom and salt, or meal, may have been or shall be dipped or steeped in the tanners wooze made of bark of trees or shomack before such tawing or dressing as aforesaid; any thing in the said acts, or in any other act, contained to the contrary notwithstanding.

Sheep-skins
and lamb-
skins to pay
only five far-
things per lb.
9 Ann. c. 11.
10 Ann. c. 26.

XIV. And whereas starch made beyond the seas, and imported into this kingdom, is by law subject to the payment of custom and other duties; and starch made in this kingdom is made liable to the payment of several duties by way of excise; to evade the payment whereof, several considerable quantities of starch, ground into powder, have of late been fraudulently imported from parts beyond the seas, under the denomination of hair-powder, to the great prejudice of the revenue, and the ruin of the starch-makers of this kingdom; and such powder being not liable to pay, on the importation thereof, much above one twentieth part of the custom and duties which starch is liable unto; for preventing whereof for the future, be it declared by the authority aforesaid, that all hair-powder made of starch, or other powder that will serve for the same uses as starch, shall, on the importation thereof, after the twenty seventh day of *May* one thousand seven hundred and seventeen, be subject and liable to the same, or the like several and respective duties as foreign starch, on the importation thereof, is liable unto; and such powder so to be imported shall be intitled to the like drawback upon exportation, and be collected or levied with such allowances, and under such penalties and forfeitures, and in such manner and form, as is directed and prescribed by the laws now in force relating to the collection of his Majesty's customs, and other duties, upon starch.

Hair powder
imported, to
pay as foreign
starch.
10 Ann. c. 26.
§ 7.
12 Ann. st. 2.
c. 9. § 7.

XVII. And whereas several persons who privately brew make and distil great quantities of low wines and spirits, of which no entries are made with the proper officers of excise of the respective divisions and places where the same are so brewed made or distilled, nor any duties paid for the same, do privately convey the same on board ships or other vessels in several ports of this kingdom, and carry the same coastwise to other parts of this kingdom, and there sell the same, whereby his Majesty is very much defrauded in his duties on the said commodities, and the fair dealers in the said commodities very much prejudiced in their trade; for remedy whereof, be it further enacted

For prevent-
ing frauds in
the duties on
low wines and
spirits carried
coastwise.

acted by the authority aforesaid, that from and after the fifth day of *June* one thousand seven hundred and seventeen, all low wines or spirits which shall be brought by sea coastwise from any port or place in this kingdom to any other part or place in this kingdom, without a certificate from the proper officer of excise of the respective divisions and places where the same were brewed made or distilled, that the duty of such low wines or spirits so brewed made or distilled hath been paid (which certificate shall be given on demand, without fee or reward) shall be forfeited and lost, and shall and may be seized by any of the officers of the customs or excise of the port or place where the same shall be so brought in; the said forfeiture to be sued for, recovered, determined and mitigated, by the same ways means and methods as any penalty or forfeiture may be sued for, recovered, determined and mitigated by any of the laws of excise, and to be distributed, one moiety to his Majesty, his heirs and successors, and the other moiety to the person or persons that shall sue or inform for the same.

Anno quarto

G E O R G I I Regis.

C A P. III.

An Act for continuing the Duties on Malt, Mum, Cyder and Perry, for the Service of the Year One thousand seven hundred and eighteen; and for making forth Duplicates of Exchequer Bills, Lottery Tickets and Orders, lost burnt or destroyed; and for appropriating the Supplies granted in this Session of Parliament.

[So much as relates to the exporting of Cyder, and the empowering officers to enter the cellars of dealers in Cyder.]

British cyder or perry having paid the duties, may be exported on security, not to be relanded:

SECT.
VIII.

AND be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons who shall have actually paid his Majesty's duties by this act payable for any cyder or perry made in *Great Britain*; and to or for any other person or persons who shall buy, or be lawfully intitled to, any such cyder or perry, for or in respect whereof the said duties to his said Majesty hereby granted have been duly paid; to export such cyder and perry for any foreign parts by way of merchandize, giving sufficient security before the shipping thereof for exportation, that the particular quantity of cyder or perry which shall be intended to be exported as aforesaid, and every part thereof, shall be shipped and exported, and that the same, or any part thereof, shall not be relanded or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective port from whence such exportation is to be (without any fee or reward) is hereby directed and authorized to take in his Majesty's name, and to his Majesty's use.

relanded, forfeited, and the bond.

IX. Provided always, that if after the shipping of any such cyder or perry to be exported as aforesaid, and the giving or tendring such security as aforesaid, in order to obtain the allowance or drawback herein after mentioned, the cyder or perry so shipped to be exported, or any part thereof, shall be relanded in any part of *Great Britain*, that then, and in every such case, over and above the penalty of the bond which shall be levied and recovered to his Majesty's use, all the cyder and perry which shall be so relanded, or the value thereof, shall be forfeited.

X. And be it further enacted by the authority aforesaid, that if any person or persons who shall export any cyder or perry into foreign parts by way of merchandize, shall produce a certificate or certificates from the collector or officer

officer who received the duty of such cyder or perry, that the duty imposed thereon by this act hath been paid (which certificate the collector or officer is hereby required to give *gratis*) and making oath before the officer or collector of the port where the same shall be so exported, that the cyder or perry so exported is the same as is mentioned in such certificate, then the collector or chief officers of the port where such cyder or perry shall be exported, shall give to the exporter thereof a certificate or debenture, expressing the true quantity of the cyder or perry so exported, or shipped for exportation; which certificate or debenture being produced to the collector or other officer appointed to receive the said duty in the county, shire, stuartry or place, where such cyder or perry was exported, he is hereby required to pay the said duty of four shillings *per* hogthead to the persons, or their agents, so exporting the same; and in case the collector or other officer shall not have any money in their hands arising by the said duties on cyder and perry to pay the same, then the respective commissioners appointed for executing this act, are hereby required to pay the same out of the duties arising by the said act; any thing in this act contained to the contrary notwithstanding.

On certificate that the duties are paid, &c. the annual duty of 4s. *per* hogthead to be repaid to the exporter. By 7 Geo. 1. c. 20. § 31. this drawback is allowed on exportation of smaller quantities. By 1 W. & M. c. 22. a drawback of the excise, deducting 3d. *per* tun, is allowed on paying 1s. *per* tun custom.

XI. And whereas divers dealers in cyder and perry, and persons receiving into their custody great quantities of cyder and perry, sent or brought to them from distant or remote places, have frequently refused to permit the officers of and for his Majesty's duties of excise to enter and go into the cellars, store-houses, and places to them belonging, or by them used for the laying or keeping of such cyder and perry, and to gage and take accounts thereof, for the ascertaining and charging the duties on such cyder and perry, imposed thereon by several acts heretofore made for continuing the duties on malt, mum, cyder and perry, whereby his Majesty hath been defrauded in the said duties granted by such acts heretofore made; and whereas upon such occasions such dealers in cyder and perry, and such other persons, have insisted, that such cyder and perry sent to, or received by them, ought not to be surveyed, gaged, or taken notice of, by such officer or officers of excise, unless proof be made or produced of the respective times and places when and where such cyder and perry were bought; and whereas the producing such proof is altogether impracticable to be made by the officer for the said duties, especially in cases and instances where such cyder and perry have been brought from remote places; be it therefore enacted and declared by the authority aforesaid, that every such dealer in cyder or perry, and person or persons as aforesaid, so receiving into his her or their custody or custodies such cyder and perry, or either of them, shall be chargeable, and hereby is are and shall be charged with the duties upon cyder and perry by this act granted and imposed, unless they respectively do and shall make it appear, either that such cyder and perry was made of and from fruit of his her or their own growth, and not of or from bought fruit, or that the duties on cyder and perry hereby granted, were and have been duly charged, or duly paid for, in respect of such cyder and perry; and if any such dealer or dealers in cyder and perry, or in either of them, or such person or persons as aforesaid, upon due request or demand made by any officer or officers of excise in the day-time, shall refuse to permit, or shall not permit, such officer or officers to enter and go into all and every such cellars, store-houses, or other place or places belonging to or used by such dealer or dealers, person or persons as aforesaid, and by gaging or otherwise to take account and accounts of all cyder and perry, or of either of them, from time to time there found, every such dealer and dealers in cyder and perry, or either of them, and every such person or persons as aforesaid, shall, for every such offence, forfeit and lose the sum of twenty pounds.

Dealers chargeable, unless they shew that the cyder, &c. was made of fruit of their own growth, or that the duty has been paid. The annual malt tax act requires retailers of cyder to make entry of their store-houses, &c. Refusing admittance to officers forfeits 20l.

XII. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures by this act imposed, shall be sued for, levied, recovered or mitigated, by such ways means and methods, as any fine penalty or forfeiture

Fines, &c. how sued for, &c.

forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of session, court of justiciary, or court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

Anno quinto

GEORGE II Regis.

C A P. II.

An Act for continuing the Duties on Malt, Mum, Cyder and Perry, for the Service of the Year One thousand seven hundred and nineteen; and for enlarging the time for entring at the Exchequer such Assignments of reversionary Annuities as are therein mentioned; and for the better securing the Duties on Hides and Skins, Vellom and Parchment.

[So much as relates to the Excise on Leather.]

SECT.
IX.

AND for preventing the counterfeiting of any stamp or stamps, seal or seals, which have been or shall be appointed to be used, to denote the charging of the duties, or of the additional duties, which by several acts, the one made in the ninth and the other in the tenth years of the reign of her late Majesty Queen Anne, are set and imposed upon hides and skins, and pieces of hides and skins, and upon vellom and parchment, tanned, tawed, dressed or made; be it enacted by the authority aforesaid, that the commissioners which for the time being, are or shall be appointed for the receipt government and management of the said duties, or additional duties arising in *England or Wales*, or town of *Berwick upon Tweed*, or the major part of them, and also the commissioners which for the time being, are or shall be appointed for the receipt government and management of the said duties, or additional duties, arising in that part of *Great Britain* called *Scotland*, shall respectively have full power and authority, and hereby are respectively empowered and authorized from time to time, when, and so often as they respectively shall see occasion, to direct cause and procure new stamps or seals to be made for the marking and stamping of all such hides and skins, and of pieces of hides and skins, and of vellom and parchment as shall respectively be tanned, tawed, dressed or made, either in *England or Wales*, or town of *Berwick upon Tweed*, or in that part of *Great Britain* called *Scotland*, and to be made use of for the respective purposes before mentioned, in the lieu and stead of such other stamps marks or seals as before the respective time and times of providing and appointing such new ones, shall respectively have been used for the purposes before mentioned; and that such new stamps and seals so to be provided as aforesaid, from the respective time and times when they respectively shall be so as aforesaid ordered to be used for the respective purposes aforesaid, shall respectively be, and are hereby declared to be the legal and authentick stamps and seals respectively to be made use of for the respective purposes before mentioned: and that the counterfeiting or forging any stamp or seal, to resemble any stamp or seal which in pursuance of this act shall be so as aforesaid directed or ordered, or the counterfeiting or resembling of the impression of any such stamp or stamps seal or seals so directed or ordered as aforesaid, on any hide or skin, or piece of any hide or skin, or on any vellom or parchment, whereby to defraud his said Majesty, his heirs or successors, of any of the duties imposed or charged by the said acts, or either of them; or the uttering vending or selling any hide or skin, or any piece of any hide or skin, or any vellom or parchment, with such counterfeit mark or impression thereupon, knowing such mark or impression to be counterfeited; shall render and make the offender and offenders therein subject and liable to the like penalties forfeitures

Commissioners for the duty on leather, may order new stamps.

9 Ann. c. 11.

10 Ann. c. 19.

Penalty for counterfeiting the new stamps.

feitures and pains of death, as is and are mentioned and expressed in the said act made in the said ninth year of the reign of her said late Majesty Queen *Anne*.

Tanners, &c.
to keep their
hides, &c.
stamped sepa-
rate, to be
weighed by
the supervi-
sors, &c.

X. And for the better ascertaining the said duties, and for preventing the carrying on of frauds between the officers for the said duties, and the traders and dealers in the manufactures and goods charged with the said duties; and to the intent that hides and skins, and pieces of hides and skins, and vellom and parchment, after they have been weighed and taken account of by the officers for the said duties, may again be weighed and taken account of by the supervisors and surveyors for the said duties; be it enacted by the authority aforesaid, that from and after the tenth day of *January* one thousand seven hundred and eighteen, all tanners, tawers, and dressers of hides and skins, and pieces of hides and skins, and all makers of vellom and parchment, shall, from time to time keep all such hides and skins, and pieces of hides and skins, vellom and parchment, which have not been duly stamped by the officers for the said duties, separate and apart from all other hides and skins, and pieces of hides and skins, vellom and parchment, which have been duly stamped by the officers for the said duties; and shall also from time to time keep all such hides and skins, and pieces of hides and skins, and vellom and parchment, as from time to time shall have been last stamped by the officers for the said duties, separate and apart from all other hides and skins, and pieces of hides and skins, vellom and parchment, which at any time or times before shall have been stamped by the officers for the said duties, during the respective times herein after mentioned; that is to say, within the limits of the weekly bills of mortality, by the space of twenty four hours next after such stamping thereof by the said officers; and in other places out of the limits of the said weekly bills, by the space of two days next after such stamping thereof, unless the same shall respectively sooner have been weighed and taken account of by the respective surveyors or supervisors for the said duties; on pain to forfeit for every offence therein the sum of ten pounds.

Penalty 10*l*.

Anno quinto

GEORGE II Regis.

C A P. XI.

An Act against clandestine running of uncustomed Goods, and for the more effectual preventing of Frauds relating to the Customs.

[So much as has reference to the Excise.]

WHEREAS the laws already made for preventing the unlawful importing and clandestine running and landing of customable and prohibited goods and merchandizes, have by experience been found to be ineffectual to prevent such illegal practices, whereby his Majesty is greatly defrauded of and in his duties, and fair traders, who duly pay duties, are very much discouraged and injured in their trades; and whereas for the better carrying on such private and clandestine trade, divers small vessels, under the burthen of fifteen tons, are generally employed in the undue importing running and landing foreign brandy, strong waters and spirits, contrary to the laws already made and in force; for remedy whereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in this present Parliament assembled, and by authority of the same, that if any foreign brandy, arrack, rum, strong waters, or spirits of any kind whatsoever, shall, from and after the five and twentieth day of *March* one thousand seven hundred and nineteen, be imported or brought into *Great Britain*, or into any port, harbour, haven or creek thereof, in any ship vessel or boat, under the burden of fifteen tons (except only for the use of the seamen then belonging to and on board such ship vessel or boat, not exceeding one gallon for each such seaman) every such ship vessel or boat, with all her tackle furniture and apparel, or the value thereof, shall be forfeited; and shall and may be seized by any officer or officers of the customs, and shall and may be proceeded against and recovered in the manner herein after mentioned; and after the seizure and condemnation of such ship vessel or boat, the principal officers of his Majesty's customs in the port or place where the same shall be at the time of condemnation, are hereby directed to cause such ship vessel or boat to be entirely broke up, and the materials to be publicly sold to the best advantage, together with the tackle furniture and apparel thereunto belonging, the produce whereof to be divided as herein after mentioned.

II. And whereas rum is now imported in much greater proportions than formerly, and whereas the importing thereof in small casks or vessels is many times done with design that the same may more easily privately and clandestinely be carried off and conveyed without paying the duties; for remedy whereof, be it enacted by the authority aforesaid, that if after the twenty ninth day of *September* one thousand seven hundred and nineteen, any rum shall be imported or brought into *Great Britain*, or into any port, harbour, haven or creek thereof, in any cask or vessel, not containing twenty gallons at the least (excepting only for the use of the seamen then belonging to and on board such ship or vessel) all such rum, or the value thereof, shall be forfeited; nevertheless if it shall be made appear to the satisfaction of the principal officers of the customs at the port of importation, that such rum so imported in small casks, was for the use of the master or seamen belonging to the ship or vessel in the voyage, or imported by merchants or traders,

Brandy, &c. imported in ships under 15 tons, such ship forfeited, &c.

12 & 13 W. 3.

c. 11. § 20. increased to ships of 30 tons by 6 Geo. 1.

c. 21. § 29. and by 8 Geo. 1.

c. 18. § 1.

ships of 40 tons or under importing brandy, &c. are forfeited.

Rum imported in casks

under 20 gallons, forfeited.

By 9 Geo. 2.

c. 35. § 22.

spirituous liquors found in

ships hovering on the coast, in

casks under 60

gallons are forfeited.

And by 28

Geo. 2. c. 21.

no spirituous liquors imported

in vessels under

60 gallons may be entered for

exportation.

traders, without fraud or concealment, that then, and in every such case, the said officers are hereby impowered and directed to admit such rum to an entry, and cause the duties thereof to be accepted, instead of the forfeiture thereof before mentioned; any thing herein contained to the contrary notwithstanding.

Foreign goods taken in at sea by any collier, &c. to be landed, &c. without paying duties forfeited,

and the master forfeits treble the value, unless in case of necessity.

And the ship into which they are put is forfeited, if not above 100 tons by 9 Geo. 2. c. 35. § 23.

Continuation of the several parts of this act.

Further continued to 29 Sept. 1767, &c. by 33 Geo. 2. c. 16.

III. And be it further enacted by the authority aforesaid, that in case any foreign goods wares or merchandizes, shall, after the five and twentieth day of *March* one thousand seven hundred and nineteen, by any collier, fisher-boat or other coasting vessel or boat, be taken in at sea, or out of any ship or vessel whatsoever, in order to be landed or put into any other ship vessel or boat, within the limits of any port, without payment of the customs and other duties due and payable for the same, such goods wares and merchandizes shall be forfeited; and the master of such collier fisher-boat or other coasting vessel or boat, shall forfeit treble the value of such goods; unless in case of necessity, which such master shall immediately give notice of, and make proof before the chief officers of the customs of the first port of this kingdom where he shall arrive; and the master purser or other person taking charge of the ship or vessel, out of which such goods shall be taken in at sea, unless in case of necessity as aforesaid, shall forfeit treble the value of such goods so unshipt; one moiety of which forfeiture to be for the use of his Majesty, his heirs and successors, and the other moiety to him her or them who shall inform or sue for the same, and shall and may be recovered in like manner as is herein after mentioned.

The following sections relate to the Customs.

XI. Provided, and be it further enacted, that so much of this act as relates to the importation of foreign brandy, arrack, rum, strong waters or spirits, in any ship vessel or boat, under the burthen of fifteen ton; and so much of this act as relates to such foreign goods wares and merchandizes, as shall be taken in at sea, and out of any ship or vessel, in order to be landed or put into any other ship vessel or boat; and so much of this act as relates to goods not reported, and found after clearing ships (§ 4.) and so much of this act as provides further remedies against relanding goods prohibited to be worn in this kingdom, and foreign goods shipt out for parts beyond the seas, (§ 6.) and so much of this act as relates to the opening or altering the package of goods on board ships outward bound, (§ 7.) and so much of this act as relates to hovering ships or vessels of the burthen of fifty tons, or under (§ 8.) and so much of this act as concerns the bales or package in which coffee shall be exported, (§ 10.) shall continue and be in force for three years, from the five and twentieth day of *March* one thousand seven hundred and nineteen, and from thence to the end of the then next session of parliament and no longer: and so much of this act as relates to rum imported in casks or vessels not containing twenty gallons at the least, shall continue and be in force from the nine and twentieth day of *September* one thousand seven hundred and nineteen, for three years, and from thence to the end of the then next session of Parliament, and no longer: and so much of this act as relates to certificate goods entered in order to be exported for *Ireland*, shall continue and be in force for three years, from the first day of *May* one thousand seven hundred and nineteen, and from thence to the end of the then next session of Parliament, and no longer.

12 Ann. c. 18.

XIII. And whereas an act was made in the twelfth year of the late Queen, intituled *An act for the preserving all such ships, and goods thereof, which shall happen to be forced on shore, or stranded upon the coasts of this kingdom, or any other of her Majesty's dominions*, wherein is recited among other things, that many ships of trade, after all their dangers at sea escaped, have unfortunately near home run on shore, or been stranded on the coasts thereof, and been barbarously plundered by his Majesty's subjects, and their cargoes imbezelled;

led; and when any part has been saved, it has been swallowed up by the exorbitant demands for salvage, to the great loss of his Majesty's revenue, and damage of his Majesty's trading subjects; and therefore it is by the said act (among other things) enacted, that such ships vessels or goods so to be saved as therein is mentioned, shall remain in the custody of the officer of the customs, or his deputy, for the purposes of the said act; and if such goods shall not be legally claimed by the rightful owner within the time therein limited, that then public sale shall be made thereof (and if perishable goods, forthwith to be sold) and after all charges deducted, the residue of the monies arising by such sale, with a fair and just account of the whole, shall be transmitted to his Majesty's exchequer, there to remain for the benefit of the owners; which act was made perpetual by another act of the fourth year of his Majesty's reign made in that behalf; and whereas from the want of express words whereby to subject stranded goods so saved to the payment of customs and other duties, a doubt has arisen whether such goods are liable to pay the same, to the great loss of his Majesty's revenue, and contrary to the true intent and meaning of the said acts; be it therefore enacted and declared by the authority aforesaid, that all goods wares and merchandizes which, from and after the five and twentieth day of *March* one thousand seven hundred and nineteen, shall be saved out of any ship or vessel that shall happen to be forced on shore, or stranded upon the coasts of this kingdom (not being wrecked goods, or *jetsham flotsbam* or *lagan*) shall, after charges of salvage and other charges paid as aforesaid, be subject and liable to the payments of the like customs and other duties, with such drawbacks upon exportation, and the like allowances and abatements, as such goods wares or merchandizes would, by any law or laws now in force, be liable unto and intitled to have in case the same were regularly imported; any thing in the aforesaid acts, or any other act, to the contrary notwithstanding.

4 Geo. 1.
c. 12.

Goods saved
out of any
stranded ship,
after salvage
and charges
paid, liable to
customs, &c.

XV. And whereas great quantities of silks, callicoes, linens or stuffs, printed, painted, stained or dyed in *Great Britain*, are exposed to sale without having a mark or stamp to denote the payment of the duties; and whereas such as have been so marked or stamped are frequently shipped off in order to be exported into parts beyond the seas, whereby the person or persons exporting the said goods are entitled to a great drawback; and it hath been found by experience that great quantities of such goods, after they have been shipped for exportation, have been privately relanded in this realm; and the remedies already provided by law have not been sufficient to obviate a practice so prejudicial to his Majesty, and all fair and honest traders in such goods; be it enacted by the authority aforesaid, that from and after the first day of *May* one thousand seven hundred and nineteen, during the continuance of the said duties, in case any silks, callicoes, linens or stuffs, printed, painted, stained or dyed, in *Great Britain*, shall be found in any place whatsoever, on land or water, without being marked or sealed with a stamp or seal, denoting that the duties have been duly paid or charged (except on board such ships or vessels on which such goods have been shipped for exportation) the same shall be forfeited, and shall and may be seized by any officer of the customs or excise; and the person or persons in whose custody or possession the goods so seized shall be found, shall, for every such offence, forfeit the sum of fifty pounds; one moiety of which forfeitures and penalties shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall seize inform or sue for the same in his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, wherein no protection or wager of law shall be allowed: provided always, that the goods so recovered shall not be delivered out of the custom-house ware-house, until the same shall be marked or sealed with a proper mark or stamp, to be provided by the commissioners of the customs for that purpose; and they are hereby directed

Painted silks,
callicoes, &c.
unmarked,
forfeited.

Penalty on
possessor.

and authorized to provide the same, and to cause the said goods to be stamped therewith accordingly; any law to the contrary notwithstanding.

Roasters of
coffee making
use of water,
grease, butter,
&c. to forfeit
20*l*.

The same pe-
nalty on tra-
ders in coffee.

Penalty on of-
ficer making
collusive sei-
zure.

Officer or im-
porter disco-
vering his ac-
complices in
two months,
acquitted.

Reward for
any other dis-
covering in
three months.

XXIII. And whereas divers evil disposed persons have at the time, or soon after the roasting of coffee, made use of water, grease, butter, or such like materials, whereby the same is rendred unwholsome, and greatly increased in weight, to the prejudice of his Majesty's revenue, the health of his subjects, and to the loss of all honest and fair dealers in that commodity; for the prevention whereof, be it enacted by the authority aforesaid, that from and after the five and twentieth day of *March* one thousand seven hundred and nineteen, if any person or persons whatsoever shall at the roasting of any coffee, or before or at any time afterwards, make use of water, grease, butter, or any other materials whatsoever, which will increase the weight, or damnify and prejudice the said coffee in its goodness, he she or they shall forfeit the sum of twenty pounds for every such offence; and if any trader or dealer in coffee shall knowingly buy or sell any such coffee, he she or they shall forfeit the sum of twenty pounds for every such offence; one moiety whereof to his Majesty, and the other moiety to him or them that will sue for the same.

XXIV. And whereas by reason of the great duties which are payable on several foreign goods and merchandizes, fraudulent practices and combinations may be carried on between the importers and owners of such goods, by themselves or their agents, and the officers of the revenue, in pursuance whereof such goods are seized, and after condemnation on payment of the King's share of the value at which the same shall be appraised (which value is very often less than the duties) such goods are returned to the importers and owners, or their agents, upon their giving a moderate gratification to the officer, according to the agreement made, whereby his Majesty may be greatly defrauded of his duties; for prevention whereof, be it enacted by the authority aforesaid, that if any officer of the revenue shall directly or indirectly make any collusive seizure of foreign goods, to the intent that the same may escape payment of the duties, he shall not only forfeit the sum of five hundred pounds, but be incapable of serving his Majesty in any office or employment in the revenue; as also the importer and owner of the goods so collusively seized, shall forfeit treble the value thereof; one moiety of which penalties and forfeitures shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall inform or sue for the same, by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, wherein no essoin, protection, or wager of law, or any more than one imparlance shall be allowed.

XXV. Provided nevertheless, that if the officer or importer and owner of the goods shall discover such his offence to the commissioners of the customs in *England* or *Scotland* respectively, within two months after the same shall have been committed, so as his accomplice or accomplices in such collusive seizure be convicted thereof, the offender so discovering, shall be clearly acquitted and discharged of such his offence.

XXVI. And be it further enacted by the authority aforesaid, that if any person, other than the officer of the revenue making such collusive seizure, or the importer and owner of the goods so seized, shall, within three months after such seizure, discover to the commissioners of the customs in *England* or *Scotland* respectively, any person or persons who shall have been guilty of such fraud, so as such person or persons be convicted thereof, the person so discovering shall receive to his own use one half part of his Majesty's share of what shall be recovered on the conviction of such offender or offenders.

XXVII. And

XXVII. And be it further enacted by the authority aforesaid, that in all ^{Distribution of} cases touching which no special distribution is provided by this act, one ^{forfeitures.} moiety of the several penalties and forfeitures in this act mentioned shall be to the use of his Majesty, his heirs and successors, and the other moiety to such person or persons as shall sue for and prosecute the same by bill plaint or information in any of his Majesty's courts of record at *Westminster*; or in the court of exchequer in *Scotland* (except where it is in this act otherwise directed) wherein no essoin protection or wager of law shall be allowed.

Anno sexto

GEORGI I Regis.

C A P. XI.

An Act for laying a Duty upon Wrought Plate; and for applying Money arising for the clear Produce, by Sale of the forfeited Estates, towards answering His Majesty's Supply; and for taking off the Drawbacks upon Hops exported for Ireland; and for Payment of Annuities to be purchased after the Rate of Four Pounds per Centum per Annum at the Exchequer, redeemable by Parliament; and for appropriating Supplies granted in this Session of Parliament; and to prevent counterfeiting Receipts and Warrants of the officers of the South-Sea Company; and for explaining a late Act concerning Foreign Salt cellared and locked up before the four and twentieth day of June one thousand seven hundred and nineteen; and to give a further Time for paying Duties on certain Apprentices Indentures; and for relief of Thomas Vernon Esquire, in relation to a Parcel of Senna imported in the Year One thousand seven hundred and sixteen.

[So much as relates to the Excise upon Hops.]

Clause for taking off all the drawbacks upon hops exported for Ireland.

9 Ann. c. 12. § 22.

1 Geo. 1. ft. 2. c. 2.

1 Geo. 1. ft. 2. c. 12. § 5.

SECT.
XL.

AND whereas certain duties upon hops were by an act of Parliament made in the ninth year of the reign of her late Majesty Queen Anne of blessed memory, intituled *An act for laying a duty upon hops*, imposed for the term of four years, reckoned from the first day of June one thousand seven hundred and eleven, and were by an act of the first year of your Majesty's reign continued until the first day of August one thousand seven hundred and fifteen, and by another act of the same year were granted to your Majesty, your heirs and successors for ever, subject nevertheless to redemption by Parliament; in and by which acts, or some of them (amongst other things therein contained) it was provided, that it should and might be lawful to and for any person or persons, who should have actually paid the duty thereby payable for any quantity of hops whatsoever of *British* growth, and to and for any other person or persons, who shall buy or be lawfully entitled to any such quantity of hops of *British* growth from the said person or persons who actually paid the said duty for the same, to export such hops, being of *British* growth, for *Ireland* by way of merchandize; and that upon giving such security, and performing such other requisites as by the said acts or some of them are prescribed, the customer or collector of the port where such hops shall be exported, shall give to the exporter a debenture expressing the true quantity of the *British* hops so exported; and that upon such debenture the said duty shall be repaid, or the security for the same be discharged in the manner and form thereby prescribed, as by the said acts of Parliament, relation being thereunto severally had, may more fully appear: and whereas the said duty upon hops of *British* growth is very moderate, and such hops exported for *Ireland*, may reasonably bear the same duty which is charged upon those consumed in *Great Britain*; now we your Majesty's said dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, being minded and desirous to improve the public revenues, which are applicable to the discharging of public debts and incumbrances, do further humbly pray your Majesty, that it may be enacted; and be it enacted by the authority aforesaid, that the said duty upon hops of *British* growth, or any part thereof shall not be repaid or drawn back for any such hops which shall be exported, or shipped to be exported for *Ireland*, at any time or times after the

the first day of *June* one thousand seven hundred and twenty; and that no debenture or certificate shall be granted or made forth for or in order to the repayment or drawing back of the same duty for or upon any such hops so exported, or shipped to be exported for *Ireland*, after the said first day of *June* one thousand seven hundred and twenty; but such drawback or repayment from thenceforth shall cease and determine; the said recited acts of Parliament, or any other law or statute to the contrary notwithstanding.

Anno sexto

GEORGI I Regis.

C A P. XXI.

An Act for preventing Frauds and Abuses in the Public Revenues of Excise, Customs, Stamp-duties, Post-office, and House-money.

[So much as relates to the Excise.]

WHEREAS several persons in carrying on or managing their trades manufactures or dealings, do frequently contrive and commit great frauds deceits and abuses, which daily increase, and apparently tend not only to the diminution of his Majesty's revenues and public incomes, but also to the discouragement of all fair traders manufacturers and dealers, and the discredit of goods of the growth product and manufacture of *Great Britain* in foreign parts; and particularly many persons in several parts of this kingdom of *Great Britain*, who make malt in order to export the same to parts beyond the seas (to the intent that they may obtain greater drawbacks and allowances upon the exportation thereof than were intended by law to be granted for the same) do in the making of such malt increase the quantity thereof in bulk and measure, much beyond what the same malt was when gaged and charged with the duties chargeable thereon by the officers for the said duties on malt, when such malt was in the cistern or uting vat, or upon the couch, by watering or wetting the said malt whilst the same is working upon the floor; and by those, and other undue practices, causing the said malt not only to run out and grow at that end of the grain from which the root proceeds, but also to sprout run out and grow at the other end of the grain from which the blade proceeds, which last mentioned sprouting running out and growing at the end from which the blade proceeds, is commonly called and known by the name of *Acrespiring*, and is not only a great prejudice to the malt so made, but increases the same much in bulk and measure, to the great disparagement of the trade of *British* malt in parts beyond the seas, and lessening of his Majesty's revenues: for remedy whereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons in Parliament assembled, and by authority of the same, that from and after the four and twentieth day of *June* one thousand seven hundred and twenty, no malster or maker of malt for sale or exportation, shall cause or permit any barley, or other corn or grain by him or them making into malt, to be steeped wetted or watered upon the couch or floor, or in any other place but in his her and their respective cisterns or uting vats, duly entered for that purpose at the office of excise of the division or place where such malt shall be wetted, on pain of forfeiting for every bushel of malt which shall be found to have been steeped

The two first sections are repealed by 3 Geo. 2. c. 7. § 13.

wetted or watered; contrary to the true intent and meaning of this act, the sum of two shillings and six pence.

II. And be it further enacted by the authority aforesaid, that from and after the said four and twentieth day of *June* one thousand seven hundred and twenty, no such malster or maker of malt for sale or exportation, shall cause or permit any corn or grain, by him her or them making into malt, to be worked or made in such manner that the same shall acrespire, that is to say, run out grow or sprout at that end of the corn or grain from which the blade proceeds: and in case any such malster or maker of malt shall make or work his corn or grain making into malt in such manner that the respective supervisors or officers for the said duties of the division or place, or any of them, where such corn or grain shall be making or working, shall suspect the same or some part thereof, to be acrespired as aforesaid, then, and in such case, it may be lawful for such supervisor or supervisors, officer or officers, or any of them, to take out of any particular part of the floor of such wetting of corn or grain so making into malt, as he or they shall so suspect to be acrespired, so much thereof as he or they can conveniently take up with one hand at one time, and to examine the same to see if it be acrespired as aforesaid, or not; and in case upon examination thereof it shall appear that more than one part in fifteen of such corn or grain so taken up by the hand, is acrespired as aforesaid, the intire wetting of malt, whereof such corn or grain so taken up by the hand was part, shall be deemed taken and charged as acrespired malt, and the malster or maker thereof shall be charged with the full duty of six pence *per* bushel for every bushel of malt of that wetting, and shall not have any allowance out of the same, for or in respect of its being charged upon the floor, or elsewhere; and shall also forfeit and lose for every bushel of the said malt, the further sum of five shillings; any act or acts of Parliament to the contrary thereof in any wise notwithstanding.

III. Provided always, and be it further enacted by the authority aforesaid, that the respective supervisor or supervisors officer or officers, who shall discover such acrespired corn or grain making into malt as aforesaid, shall, within the space of eight and forty hours next after the respective time or times when the same shall be discovered, give or leave notice thereof in writing with or for the respective malsters or makers of such malt, or with some or one of his her or their respective servants, on pain of forfeiting the sum of forty shillings for every neglect of such notice.

Forfeiture for mixing unmalted oats or barley with malt for exportation, 5*s.* *per* bushel.

1 Geo. 1. st. 2. c. 2. § 13.

An officer at the ports, for measuring malt and to see it cleared.

IV. And be it further enacted by the authority aforesaid, that if any unmalted oats or barley shall be found mixed with or amongst malt shipping or shipped for exportation, that then and in every such case, the person or persons who shall ship or cause or procure to be shipped such malt so mixed, shall, for every bushel thereof, forfeit and lose the sum of five shillings.

V. And for preventing of frauds in the shipping of malt for exportation to parts beyond the seas, and afterwards relanding the same; be it further enacted by the authority aforesaid, that from and after the said four and twentieth day of *June* one thousand seven hundred and twenty, it shall and may be lawful to and for the commissioners of his Majesty's revenues of excise for the time being, or the major part of them respectively, from time to time to constitute and appoint one or more officer or officers in such of the ports of this kingdom where any malt may is or shall be shipped in order to be exported to parts beyond the seas, with intent to obtain a drawback or bounty, not only to see and attend the measuring of all malt which shall be shipped or laid on board any ship or vessel for exportation to parts beyond the seas, in such port or ports respectively, but also to continue on board such ships or vessels on which such malt shall be laden or shipped, until the same shall be respectively cleared their respective ports, in order to prevent the relanding thereof.

VI. And

VI. And be it further enacted by the authority aforesaid, that every person and persons, who from and after the four and twentieth day of *June* aforesaid, shall intend to ship any malt for exportation, shall, by the space of eight and forty hours at least before the beginning to ship or put on board any ship or vessel any malt for exportation, give or send to such officer or officers as aforesaid, of the port or place where such malt shall be intended to be shipped or put on board, notice in writing of the particular day, and of the precise hour of such day when such shipping or putting on board of such malt is or shall be intended to be begun; on pain to forfeit and lose the sum of five shillings for every bushel of malt which shall be shipped or put on board for exportation, without such notice so given or sent as aforesaid.

Exporter to give 48 hours notice before shipping malt, on forfeiture of 5s. per bushel.

VII. And be it further enacted by the authority aforesaid, that if from and after the four and twentieth day of *June* aforesaid, any person or persons whatsoever shall oppose, molest, hinder or obstruct any officer or officers of excise in the due execution of the powers or authorities given or granted to such officer or officers, by this or any other act or acts relating to the duties of excise, every such person or persons so doing, shall forfeit and lose for every such offence, the sum of ten pounds.

Obstructing officer, forfeits 10l.

1 Geo. I. st. 2. c. 2. § 14. 50l. by 12 Geo. I. c. 4. § 58.

VIII. And for the more effectual preventing the forcing together of corn, steeping or steeped in order to the making thereof into malt, whereby the rising and swelling of such corn being prevented and hindered, his Majesty is thereby very much defrauded of and in his duty upon malt; be it further enacted and declared by the authority aforesaid, that if from and after the four and twentieth day of *June* aforesaid, any corn in any cistern or uting vat, steeping or steeped in order to the making thereof into malt, by any malster or maker of malt (other than compounders for the duty on malt) is or shall be found so hard close and compact, as it could not be, unless the same had by some means or other been forced together to prevent the rising and swelling thereof, every malster and maker of malt (other than compounders for the duty on malt) where the same shall be so found, shall, in every such case, forfeit and lose the sum of two shillings and six pence per bushel for every bushel of such corn steeping or steeped, which shall be found so hard close and compact as aforesaid.

Corn forced together in the cistern to prevent rising, forfeits 2s. 6d. per bushel. 12 Ann. st. 1. c. 2. § 18. Annual act § 21. increases the penalty to 5s. per bushel.

IX. And be it further enacted by the authority aforesaid, that all penalties and forfeitures by this act imposed or enacted, for or on account of the duty upon malt, shall and may be sued for, levied recovered and mitigated, by such ways means and methods, as any penalty or forfeiture is or may be sued for, levied recovered or mitigated, by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, and that one moiety of every such penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him her or them that shall inform or sue for the same.

Penalties how to be sued for.

X. And whereas upon appeals to justices of the peace, assembled at their respective quarter sessions, against original judgements duly given by particular justices of the peace, upon information duly exhibited before them for offences committed contrary to the respective acts relating to the respective duties upon malt, and to the duties upon hides and skins, and pieces of skins and hides, tanned, tawed and dressed, and upon vellum and parchment made in *Great Britain*, several such original judgements, have at such quarter sessions been reversed upon nice and critical exceptions or objections to the form or forms of such proceedings, without proceeding at such quarter sessions to re-examine and re-hear the truth and merits of the fact or facts in question between the parties to such information and informations, to the great obstruction of justice in such cases; for remedy whereof,

Appeals to the quarter sessions to be heard on the merits.

And defects
of form recti-
fied.

be it enacted and declared by the authority aforesaid, that the intent and meaning of such appeal and appeals was and is, that upon such appeal and appeals in every and each respective case, the justices assembled at such quarter sessions respectively, shall, and do proceed to re-hear re-examine and reconsider the truth and merits of the fact and facts in question between the parties to such original judgement and judgements respectively, and to re-examine the witnesses thereto upon oath, and that thereupon the said justices so assembled shall, and do finally determine of and concerning the truth and merits of the fact and facts in question between the parties, to such judgment and judgments respectively; and if at such quarter sessions any defect or defects of form shall be found in such proceedings before the particular justices who gave such original judgment or judgments, that then, and in every such case, such defect or defects of form shall and may be rectified and amended by the order or orders of such justices so assembled at such quarter sessions; any thing herein, or in any other act or acts, contained to the contrary in any wise notwithstanding.

Distillers, &c.
to enter their
ware-houses,
&c. at the next
excise office,
on forfeiture
of 20 l. &c.
By 9 Geo. 2.
c. 23. § 6.
places for re-
tailing spirits
must be entered.

XI. And whereas his Majesty's revenues both of customs and excise are much lessened by the clandestine importation of brandy, arrack, rum, spirits and strong waters, into this kingdom of *Great Britain* from parts beyond the seas, without payment of any of the duties by law chargeable on the same, and the fair dealers in the said commodities much prejudiced in their trade therein; for remedy whereof, be it enacted by the authority aforesaid, that on or before the first day of *August* one thousand seven hundred and twenty, all distillers, makers or sellers of or dealers in brandy, arrack, rum, strong waters or spirits, either *British* or foreign, either by wholesale or retail, shall make true and particular entry in writing of all ware-houses, store-houses, rooms, shops, cellars, vaults, and other places, by him her or them respectively made use of for the keeping of brandy, arrack, rum, spirits or strong waters, either *British* or foreign, for sale, at the office of excise within the compass or limits whereof such respective ware-houses, store-houses, rooms, shops, cellars, vaults, and other places, shall be situated, and also of all brandy, arrack, rum, spirits and strong waters, *British* and foreign, which at the time of making of such respective entries shall be in such ware-houses, store-houses, rooms, shops, cellars, vaults, and other places, and every of them respectively; on pain of forfeiting the sum of twenty pounds for every such ware-house, store-house, room, shop, cellar, vault, or other place, which, from and after the said first day of *August* one thousand seven hundred and twenty, shall be so made use of by any such distiller, maker, seller, or dealer respectively, without making such entry thereof as aforesaid, together with the brandy, arrack, rum, spirits, and strong waters, which shall be found therein, and also the casks and vessels whatsoever containing the same.

XII. And be it further enacted by the authority aforesaid, that all and every other person or persons, who, after the said first day of *August* one thousand seven hundred and twenty, shall become distillers makers or sellers of, or dealers in any such brandy, arrack, rum, spirits, or strong waters, shall, before he she or they take any such brandy, arrack, rum, spirits or strong waters, into his her or their custody or possession, make the like particular entry in writing of the several and respective ware-houses, store-houses, rooms, shops, cellars, vaults, and other places, intended by him her or them respectively to be made use of for the keeping of brandy, arrack, rum, spirits or strong waters either *British* or foreign; on pain of forfeiting the sum of twenty pounds for every such ware-house, store-house, room, shop, cellar, vault, or other place, so to be made use of by such last mentioned distiller, maker, seller or dealer respectively, without making such entry as aforesaid, together with the brandy, arrack, rum, spirits and strong waters, which shall be found therein, and also the casks and vessels whatsoever containing the same.

XIII. And

XIII. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, no brandy, arrack, rum spirits or strong waters, either *British* or foreign, shall be brought into such ware-house, store-house, room, shop, cellar, vault, or other place, made use of by any distiller maker or seller of, or dealer in brandy, arrack, rum, strong waters or spirits, without first giving notice thereof to the officer of excise of the division or place in which such ware-house, store-house, room, shop, cellar, vault, or other place, in which such brandy, arrack, rum, spirits or strong waters, are intended to be lodged, and producing to the said officer, and leaving with him an authentic certificate, that the duties charged or chargeable upon all the said brandy, arrack, rum, spirits or strong waters, so intended to be brought in as aforesaid, have been actually paid, or that the same hath been condemned as forfeited, or was part of the stock of some importer, distiller, maker or seller of, or dealer in brandy, arrack, rum, spirits or strong waters, of which an account has been taken pursuant to this act; and expressing the quantity and quality thereof, and at what port or place the said duties were so paid, or the brandy, arrack, rum, spirits or strong waters, condemned as aforesaid, or of whose stock the same was part; on pain of forfeiting the brandy, arrack, rum, spirits and strong waters so brought in without such notice or certificate as aforesaid, together with the casks and vessels whatsoever containing the same.

No brandy to be brought into ware-houses, &c. without notice, &c. on forfeiture, &c. Nor into places for retailing, 9 Geo. 2. c. 23. § 7.

XIV. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, it shall and may be lawful for the officers of his Majesty's revenue of excise, or any of them, from time to time, and at all times, by day and by night (and, if in the night-time, in the presence of a constable or other officer of the peace) to enter into all and every the said ware-houses, store-houses, rooms, shops, cellars, vaults, or other places made use of by any distillers makers or sellers of, or dealers in brandy, arrack, rum, spirits or strong waters, for keeping the same, and by tasting gaging or otherwise, to take an account of the quantity and quality of all such of the said liquors as shall at any time be in their or any of their custody; and if any such distiller maker or seller of, or dealer in brandy, arrack, rum, spirits or strong waters, shall hinder or refuse the said officer or officers to enter into his her or their said ware-houses, store-houses, rooms, shops, cellars, vaults, and other places, or any of them, to take such account as aforesaid, or shall let hinder or obstruct the said officer or officers in the execution of any of the powers and authorities by this act given to him or them, the person or persons offending therein, shall, for every such offence, forfeit and lose the sum of fifty pounds.

Officers may enter ware-houses, &c. to take account of brandy, &c.

Obstructing officers, forfeits 50*l*. See 11 Geo. 1. c. 30. § 2. 9 Geo. 2. c. 23. § 9.

XV. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, no brandy, arrack, rum, spirits or strong waters, either *British* or foreign, shall be sold uttered or exposed to sale, either by wholesale or retail, but when the same shall be in some or one of the said ware-houses, store-houses, rooms, shops, cellars, vaults, or other places, so entered as aforesaid; upon pain of forfeiting the sum of forty shillings for every gallon of brandy, arrack, rum, spirits or strong waters, as shall be so sold uttered or exposed to sale in any other place or places than those entered as aforesaid, and in that proportion for any greater or lesser quantity.

No brandy, &c. to be sold but in such ware-houses, on forfeiture of 40*s*. a gallon.

See 11 Geo. 1. c. 30. § 3. 9 Geo. 2. c. 23. § 6, 13.

XVI. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, where any such brandy, arrack, rum, spirits or strong waters, as aforesaid, shall afterwards be sold in the said entered places, or any of them, in great or small quantities, the officer or officers of excise of the respective divisions or places where the same shall be so sold, shall be obliged, and are hereby required from time to time, upon the request of the seller or sellers thereof (without fee or reward) to give to the respective buyers thereof certificates in writing, signed by the said respective officer or officers, expressing the quantities

Officer to give the seller certificates of the quantity of brandy sold, &c. and that the duty has been paid, &c.

ties so sold, and the name and names of the respective buyers and sellers thereof, and that the duty of such brandy, arrack, rum, spirits and strong waters so sold, has been paid, or that the same hath been condemned as forfeited, or was part of such stock as aforesaid, to satisfy the officer or officers of the excise of the respective divisions to which the same is intended to be carried, that the duty thereof has been paid, or that the same had been so condemned, or was part of such stock, that the seizing thereof may thereby be prevented.

No brandy,
 &c. above a
 gallon, to be
 removed with-
 out permit.
 Nor foreign
 spirits, though
 under a gallon.
 8 Geo. 1. c. 18.
 § 13.

XVII. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, no brandy, arrack, rum, spirits or strong waters, exceeding the quantity of one gallon, shall be removed or carried from any part of this kingdom to another, by land or by water, without such permit or certificate from some or one of the officers of his Majesty's customs or excise, signifying and certifying the quality and quantity thereof, and that his Majesty's duties chargeable thereon have been duly paid and satisfied, or that the same had been condemned, or was part of such stock as aforesaid; on pain of forfeiting the brandy, arrack, rum, spirits and strong waters, which shall be found carrying from one place to another without such permit or certificate, together with the casks and vessels whatsoever containing the same.

Persons hav-
 ing above 63
 gallons of
 brandy deem-
 ed dealers.

XVIII. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, all and every person or persons whatsoever, who shall have in his her or their custody any brandy, arrack, rum, spirits or strong waters, exceeding the quantity of sixty three gallons, shall be deemed and taken to be a seller of and dealer in brandy, arrack, rum, spirits and strong waters, and subject to the survey of his Majesty's officers of excise.

Penalties how
 sued for, &c.

XIX. And be it further enacted by the authority aforesaid, that the penalties and forfeitures by this act given for or on account of any brandy, arrack, rum, spirits, strong waters or sweets hereinafter mentioned, shall and may be sued for recovered and levied, or mitigated, by the same ways means and methods as any penalty or forfeiture given by any of the laws of excise can or may be sued for recovered and levied, or mitigated; and that one moiety of every such penalty or forfeiture (the reasonable charges of suing for recovering and levying thereof being first deducted) shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall seize inform or sue for the same.

How brandy
 seized may be
 sued for, and
 condemned.
 See 8 Geo. 1.
 c. 18. § 16.

XX. And whereas the clandestine importation of brandy, arrack, rum, spirits or strong waters, from parts beyond the seas into this kingdom of *Great Britain*, is of late become more frequent than formerly; and his Majesty's officers who ought and do frequently seize such liquors so clandestinely imported, are under great discouragements in the performance of their duty therein, in the trouble and expence they are forced to be at in procuring the same to be condemned in his Majesty's court of exchequer, or other of his Majesty's courts; for remedy whereof, it is hereby provided enacted and declared by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, where any brandy, arrack, rum, spirits or strong waters, *British* or foreign, shall be seized as forfeited by virtue or in pursuance of this present act; or of any other act or acts of Parliament relating to his Majesty's revenues of customs and excise, or either of them, by any of his Majesty's officers of the said revenues, or either of them, all such seizures (except in every case where the seizure shall be made for unlawful importation, and the whole quantity of the brandy, arrack, rum, spirits or strong waters, at any one time for that cause seized, doth exceed sixty three gallons) shall and may, in a summary way, be proceeded upon, heard, examined into and determined, in the manner herein after mentioned; that is to say, in case such seizures (except before excepted) shall happen to be made in any place or places within the immediate limits of the chief excise

excise office in *London*, the same shall and may, in a summary way, be proceeded upon, heard, examined into and determined, by the commissioners of the excise for the time being, or the major part of them; and in case such seizure (except before excepted) shall happen to be made in any place or places out of the said immediate limits of the said chief excise office in *London*, then, and in such case the same shall and may, in a summary way, be proceeded upon and examined into, heard adjudged and determined, by and before any two or more of his Majesty's justices of the peace residing near to the place where such seizure or seizures shall be made: which said commissioners and justices of the peace respectively within their respective jurisdictions, shall be and are hereby authorized and impowered to cause the respective person or persons in whose custody such brandy, arrack, rum, spirits or strong waters, so to be seized as aforesaid, were found at the time of the seizure thereof, to be summoned to appear before them at a certain time and place to be prefixed by the said commissioners of excise and justices of the peace respectively; who are hereby fully authorized impowered and required, upon the appearance or default of such person or persons so to be summoned, to examine into the cause of such seizure or seizures, and thereupon to proceed to give judgement for the condemnation of such brandy, arrack, rum, spirits or strong waters so seized (except before excepted) as upon due examination shall be found to be forfeited by virtue of this act, or any other act or acts of Parliament relating to his Majesty's revenues of customs or excise, together with the casks and other vessels whatsoever containing the same, and to issue out their warrants for the sale of such brandy, arrack, rum, spirits or strong waters, as shall be so by them respectively condemned, and of the casks and other vessels whatsoever containing the same: and such their respective judgements shall be and are hereby declared to be taken and adjudged to be good valid and effectual in the law, and final to all intents and purposes whatsoever, and not liable to any appeal, or to be removed by any writ or writs of *certiorari*; any law statute or provision to the contrary thereof in any wise notwithstanding.

XXI. Provided always, and it is hereby further enacted by the authority aforesaid, that in all cases where any such brandy, arrack, rum, spirits or strong waters, as aforesaid (except before excepted) shall be seized as forfeited, and no person or persons, within twenty days next after such seizure, shall appear to the officer or officers, who made such seizure, to claim the same; then and in such case, if such seizure or seizures shall happen to be made within the immediate limits of the chief excise office in *London*, it shall and may be lawful for the officer or officers who shall make such seizure or seizures, from and after the expiration of the said twenty days next after such respective seizure or seizures, to cause notice in writing to be signed by his Majesty's solicitor for the revenue of excise for the time being, to be fixed at the *Royal Exchange*, signifying the day and time of the day that the commissioners of the excise for the time being, or the major part of them, will proceed to hear the matter of such seizure or seizures, and to the condemnation of the brandy, arrack, rum, spirits or strong waters so seized as aforesaid, and of the casks and other vessels containing the same; and if such seizure or seizures of such brandy, arrack, rum, spirits or strong waters as aforesaid (except before excepted) shall happen to be made as aforesaid, out of the immediate limits of the said chief excise office in *London*, it shall and may be lawful for the officers who shall make such seizure or seizures, from and after the expiration of twenty days next after such respective seizure or seizures, to cause public notice to be given by proclamation at the next market town to the place or places where such respective seizure or seizures shall be made as aforesaid, upon the next market day after the expiration of the said twenty days, of the day and place when and where the justices of the peace will proceed to hear the matter of such seizure or seizures, and to the condemnation of such brandys, arrack, rum, spirits or strong

When brandy, &c. is seized, and no claim made in 20 days, how to proceed.

No *certiorari*.

strong waters, so seized as aforesaid; in which said cases, it shall and may be lawful for the said commissioners of excise and justices of the peace respectively, within their respective jurisdictions, to proceed to examine into the cause of such seizure or seizures, and to give judgement for the condemnation of such brandy, arrack, rum, spirits and strong waters so seized, as upon due examination shall appear to be forfeited, and of the casks and other vessels containing the same: which judgement shall be good valid and effectual in the law, and final to all intents and purposes whatsoever, as if the respective owner or owners of the same brandy, arrack, rum, spirits or other strong waters, or the respective person or persons in whose custody the same was at the respective time or times of the seizure or seizures thereof, had been respectively summoned to attend the said commissioners of excise and justices of the peace respectively, in the manner herein before prescribed, and shall not be liable to any appeal, or to be removed by *certiorari*; any thing in this present act contained, or any law statute or provision, to the contrary thereof in any wise notwithstanding.

Sweets that have paid duties not to be removed without certificate, &c.

Makers sending out, or vintners receiving sweets without certificate, forfeit 10s. per gallon, and the sweets and casks.

XXII. And whereas makers of sweets for sale, when they have occasion to send or deliver sweets to vintners and other their customers, do from time to time, draw and take the same from their stock-casks of sweets, containing greater quantities than the quantities so sent or delivered, and having so done, do immediately make quantities of new sweets, equal and answerable to such quantities so sent or delivered, and do then put in or mix such new sweets to and with the remaining part and parts of such their stock and stocks of old sweets; all which being frequently done and performed without the least privity or knowledge of the officers of excise, who should make charges of the duties for and in respect of such new sweets so made as aforesaid, they the said officers of excise, for want of discovery and due notice thereof, neither do or can make such charges, whereby his Majesty is very much defrauded of and in his duties upon sweets; for remedy whereof, be it further enacted by the authority aforesaid, that if from and after the first day of *August* one thousand seven hundred and twenty, any sweets made in *Great Britain* for sale, for which the duties shall or have been duly paid, or have been duly charged by the proper officer or officers of excise, are or shall be intended to be sent or removed from one place to another, the officer of excise of the place from whence such sweets are so to be sent or removed, shall upon request, and without fee or reward, give certificates under their hands, expressing therein the quantity and qualities of such sweets so to be sent or removed, and the name and names of the person and persons from whom and to whom such sweets are to be sent; and if from and after the said first day of *August* one thousand seven hundred and twenty, any maker or makers of sweets for sale, shall send or remove or cause to be sent or removed, any such sweets from one place to another, or if any vintner or vintners shall receive or take into his her or their custody or possession, any such sweets without such certificate or certificates, that then and in every such case, as well every such maker and makers of sweets for sale, as also every such vintner and vintners, shall respectively forfeit and lose the sum of ten shillings for every gallon of sweets, which shall be met with or found so sending or removing, or sent or removed, or which shall be so received or taken in; and also that all such sweets, which from and after the said first day of *August* one thousand seven hundred and twenty, shall be found or met with, sending carrying or removing, or so sent carried or removed from one place to another, without such certificate or certificates as aforesaid, and the casks and vessels containing the same, shall be forfeited, and shall and may be seized by any officer or officers of excise, one moiety thereof to be to the use of his Majesty, his heirs and successors, and the other moiety to be to the use of him or them that shall seize the same: and that

that every seizure and seizures of such sweets, and of the casks and vessels containing the same, which shall or may be made by virtue or in pursuance of this act, and also every other forfeiture and forfeitures, which from and after the said first day of *August* one thousand seven hundred and twenty, shall or may be made by virtue or in pursuance of any act or acts whatsoever relating to the duties of excise, or to any other duty or duties under the management of the commissioners of excise, shall and may be proceeded upon, heard, examined into, adjudged and determined, by the same ways and means, and in the same manner and form, as is and are herein and hereby prescribed directed or appointed to be done upon seizures of brandy, arrack, rum, spirits or strong waters, not exceeding as aforesaid; and that such proceedings thereon, shall not be liable to any appeal or appeals, or to be removed by *certiorari*; any thing in this present act contained, or any law statute or provision to the contrary thereof in any wise notwithstanding.

Seizure and forfeitures how to be proceeded upon.

Explained as to appeals 1 Geo. 2. lt. 2. c. 16. § 3.

No *certiorari*.

XXIII. And be it further enacted and declared by the authority aforesaid, that all information and informations, complaint and complaints, and other proceedings whatsoever, as well before such commissioners of excise as aforesaid, as also before justices of the peace respectively, by virtue or in pursuance of this or any other act or acts whatsoever relating to the duties of excise, or to any other duty or duties whatsoever under the management of the commissioners of excise, are and were intended to be, and shall and may be entered and inrolled in the *English* tongue; any law statute or provision whatsoever to the contrary thereof in any wise notwithstanding.

Proceedings relating to the excise may be entered and inrolled in *English*.

XXIV. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, if upon trial or trials of or in any information, action, suit or prosecution whatsoever, relating to his Majesty's duties of customs and excise, or to either of them, or to any other his duties whatsoever, or to any seizure or seizures, penalty or penalties, forfeiture or forfeitures, relating to the said duties, or any of them, or if upon any trial or trials of or in any action suit or prosecution whatsoever against any person or persons for any thing done by virtue or in pursuance of any act or acts of Parliament relating to the said duties, any or either of them, any question or questions shall be made, or any doubt or doubts, dispute or disputes shall arise or happen, touching or concerning the keeping of any office or offices of excise in any city or cities, town or towns, or touching or concerning any one or more defendants being an officer or officers of or for the said duties, any or either of them, that in every such case and cases, proof shall and may be made, or evidence given, either of the actual keeping of such office or offices of excise in such city or cities, town or towns, or of such one or more defendants actually exercising of, and being employed and entrusted in such office or offices respectively, before and at the respective time and times when the matter or matters in question upon such trial or trials shall happen to have been done or committed, or omitted or neglected to have been done or performed, without producing any particular person or persons to prove the names of the particular and respective commissioners to any commissions in the cases before mentioned, any or either of them, to be of their own hand writing; and that in every such case and cases respectively, such proof and evidence shall be deemed and taken to be legal and sufficient evidence, unless or until by other evidence the contrary shall or do appear.

In trials relating to excise or customs, &c. what proof requisite of keeping any office, or being an officer.

See 11 Geo. 1. c. 30. § 32.

XXV. And for the better securing the duties upon hops, be it further enacted by the authority aforesaid, that from and after the said first day of

August

Planters of hops to give notice of bagging and weighing.

9 Ann. c. 12. § 10.

24 hours notice in the first week, and 48 hours for every other bagging, on pain of 50*l*.

August one thousand seven hundred and twenty, the respective planters or owners of hops to grow in *Great Britain*, before they respectively shall or do begin to bag or to weigh his her or their hops, or any part or parts thereof, shall respectively give or send notice in writing under his her or their hands to the next office of excise, or to the proper officer for the said duty, of the particular day, and of the precise hour of such day, as well of his her or their beginning to bag, as also of his her or their beginning to weigh such their respective hops, and every part and parts thereof; which notice as well as to such bagging, as also to such weighing of such hops, as shall be either bagged or weighed in the first week of each respective planters or owners bagging and weighing, or either of them, shall be given or sent at least twenty four hours before the particular time and times, when as well every such bagging as also every such weighing shall respectively begin; and such notice as aforesaid, as well as to every other bagging, as also to every other weighing, of such hops as shall not be bagged and weighed in such first week, shall likewise be given or left by the space of at least forty eight hours, as well before every such other bagging as also before every such other weighing shall respectively begin; and if after such notice given, he she or they shall not proceed to bag and weigh, or to bag or weigh according to each respective notice, that then and in every such case, he she or they, before he she or they shall at any other time or times begin to bag and weigh, or to bag or weigh, his her or their hops, or any part or parts thereof, shall give or send the like notice as aforesaid; that is to say, twenty four hours notice of such bagging and weighing, or either of them, in such first week, and forty eight hours notice as well of every such other bagging, as also of every such other weighing or either of them respectively; under the pain of forfeiting and losing the sum of fifty pounds for every neglect and default of every such notice or notices as aforesaid, in either of the respective cases before mentioned.

Planters to keep weights and scales, &c.

XXVI. And be it further enacted by the authority aforesaid, that from and after the said first day of *August* one thousand seven hundred and twenty, the respective planters and owners of hops to grow in *Great Britain*, shall respectively provide and keep at his her and their respective ousts storehouses and places of keeping his her or their hops, sufficient and just scales and weights for the weighing his her or their hops; and shall permit the officers to make use thereof for the weighing of such hops; and shall not in the weighing his her or their hops make use of, or cause procure or suffer to be used any false weight or weights; under the penalty of forfeiting and losing the sum of twenty pounds, for not having and keeping sufficient and just scales and weights, or for not permitting the officer in such weighing, or for using, causing, procuring or suffering to be used in such weighing his her or their hops, any false weight or weights.

Hops may be put into casks.

XXVII. And whereas for the better preservation of hops, it is thought convenient for the owners or planters thereof to be at liberty to put the same into casks instead of bags; be it therefore provided and enacted by the authority aforesaid, that from and after the first day of *August* one thousand seven hundred and twenty, it shall and may be lawful to and for such owners or planters of hops, if they shall think fit, to put the said hops into casks; such owner or owners, planter or planters first giving the like notice of the time that he she or they intend to weigh and put the said hops into casks, as he she or they are by law required to give of the bagging of hops respectively; and in case any owner or owners, planter or planters, shall put any hops into casks without such notice, then he she or they shall be liable to the like penalties as such owner or owners planter or planters would have been liable unto, in case such hops, so put into casks, had been bagged without such notice.

Officers to attend the putting into casks, &c.

XXVIII. And be it further enacted by the authority aforesaid, that the officers of excise, and others appointed by the commissioners of that revenue,

nue, shall in like manner attend and be present at the putting hops into casks or barrels, as he is by law required to be at the bagging of hops; and shall cause every cask or barrel, into which hops shall be put, to be weighed, and the weight of each cask to be plainly and distinctly marked on such cask respectively; and shall likewise cause the weight of the hops contained in such cask to be plainly and distinctly marked on each cask respectively; and shall cause an entry of the weight of such hops to be made in his book (the weight of such cask or barrel being abated) and shall make the like report to the commissioners of that revenue, and leave a like copy with the owner or planter of such hops, and under the like penalties and forfeitures, as in case such hops had been put into bags; and the owner or owners planter or planters of such hops shall, within six months after the putting hops into casks or barrels, pay and clear off the duties on hops so casked or barrelled, under the like penalty as if the same had been bagged.

9 Ann. c. 124
§ 13.

See general directions for the recovery of penalties relating to the excise 18
Geo. 2. c. 26. § 14. and 24 Geo. 2. c. 40. § 29.

LXIV. And it is hereby enacted by the authority aforesaid, that the commissioners or sub-commissioners of excise respectively, in their respective limits and districts in *Ireland*, or the major part of them, are hereby authorized and required to hear and determine all offences against any clause or article contained in this or any other act of Parliament now in force in *Ireland*, made for preventing the unlawful exportation of wooll, wooll-fells, shortlings, mortlings, wooll-flocks, worsted, bay or woollen-yarn, cloth, serge, kerfies, bays, sayes, frizes, druggets, cloth-ferges, shalloons, or any other drapery stuffs or woollen manufactures, made or mixed with wooll or wooll-flocks, and manufactured in *Ireland*; which commissioners and sub-commissioners shall and may proceed in a summary way, and give judgement or sentence, and levy the fines penalties and forfeitures thereupon, in such or the like manner as they are enabled to proceed, give judgement and levy the fines penalties and forfeitures in cases of excise in *Ireland*, by any act or acts of Parliament now in force in that kingdom.

Commissioners
of excise in
Ireland to de-
termine in all
offences relat-
ing to wooll.

LXV. And be it further enacted, that no person or persons shall be admitted to claim property in any seizure that shall be made upon any clause or clauses in any act of Parliament for preventing the unlawful exportation of wool from *Ireland*, till he or they shall first have given sufficient security to the said commissioners or sub-commissioners of the district where such seizure shall be made, to answer the penalties attending the forfeiture thereof, if such seizure shall be adjudged to be good in law.

None may
claim proper-
ty in any sei-
zure in *Ireland*
till they have
given security,
&c.

LXVI. And it is hereby further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, or any of the clauses therein contained, such person and persons shall and may plead the general issue, and give this act and the special matter in evidence, for his her or their defence; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his or their action, or be nonsuited, or judgement shall be given against him or them upon demurrer, or otherwise, then such defendant or defendants shall have full costs to him or them awarded against such plaintiff or plaintiffs.

General issue.

Costs.

Anno septimo

GEORGE II Regis.

C A P. XX.

An Act for continuing the Duties on Malt, Mum, Cyder and Perry, to raise Money by way of a Lottery, for the Service of the Year one thousand seven hundred twenty one; and for transferring the deficiency of a late Malt Act to the Land Tax for the said Year; and for disposing certain overplus Money to proper Objects of Charity; and for giving further Time to Clerks and Apprentices to pay Duties omitted to be paid for their Indentures and Contracts; and touching small Quantities of Cyder exported; and for Relief of Captain John Perry concerning Dagenham Breach; and touching lost Bills Tickets or Orders; and concerning the duty of small Pieces of Plate; and to enable the Undertakers for raising Thames Water in York-Buildings to sell Annuities by way of a Lottery; and for satisfying a Debt which was charged on the late Duty on Hops; and for appropriating the Monies granted in this Session of Parliament.

[So much as relates to the exporting Cyder.]

Drawback on
small parcels
of cyder and
perry export-
ed.

SECT.
XXXI.

4 Geo. 1. c. 3.
§ 10.

1 W. & M.
c. 22.

AND whereas by an act passed in the fourth year of his present Majesty's reign, for continuing the duties on malt, mum, cyder and perry, a duty of four shillings per hogshead is laid on all cyder and perry made for sale in Great Britain; and in case such cyder or perry should be exported to places beyond the seas, a drawback of four shillings per hogshead is by the said act allowed to the exporters thereof; and whereas cyder and perry is often exported in small parcels according to the demand of the markets beyond the seas, and the manner prescribed by the said act for obtaining drawbacks for such cyder or perry as shall be so exported, is not only difficult, but a great discouragement to the exporters; for the encouragement of the exporters of cyder and perry, be it further enacted by the authority aforesaid, that all drawbacks for any quantity of cyder or perry exported from and after the four and twentieth day of June one thousand seven hundred and twenty one, shall be allowed and made to the exporters thereof, in such manner, and under such directions and restrictions as are mentioned and prescribed in and by an act of Parliament passed in the first year of the reign of their late Majesties King William and Queen Mary, intituled *An act for the exportation of beer, ale, cyder and mum*; any thing in the said act passed in the fourth year of his present Majesty's reign to the contrary in any wise notwithstanding.

Anno octavo

GEORGE II Regis.

C A P. XVIII.

An Act to prevent the clandestine Running of Goods, and the Danger of Infection thereby; and to prevent Ships breaking their Quarentine; and to subject Copper Ore of the Production of the British Plantations, to such Regulations as other enumerated Commodities of the like Production are subject.

[So much as relates to the Excise.]

FORASMUCH as the laws already made to prevent the secret landing of prohibited and uncustomed goods have been found insufficient for that purpose, it being notorious that such infamous and pernicious practices are still continued, in open defiance of the laws, to the great diminution of the public revenues, the discouragement of honest traders, and, during the time of infection abroad, to the endangering the health and lives of many thousands of his Majesty's innocent subjects, by bringing into this kingdom, from infected places, goods apt to retain infection; and whereas by an act passed in the fifth year of his present Majesty's reign, intituled *An act against clandestine running of uncustomed goods, and for the more effectual preventing of frauds relating to the customs*, it was enacted, that any ship vessel or boat of the burthen of fifteen tuns, or under, wherein any brandy, arrack, rum, strong waters or spirits of any kind whatsoever, should be imported or brought into *Great Britain*, or into any port, harbour, haven or creek thereof (except as therein is excepted) such ship vessel or boat, with all her tackle furniture and apparel, or the value thereof, should be forfeited and lost, and should and might be seized, recovered, broke up and sold, as therein mentioned; which forfeiture is, by an act passed in the sixth year of the reign of his present Majesty, intituled *An act for preventing frauds and abuses in the public revenues of excise, customs, stamp duties, post office and house money, extended to vessels of thirty tuns*; and whereas, to elude the intent of the said laws, many persons do now carry on a clandestine trade, by importing those goods in ships and vessels above the burthen of thirty tuns; for the prevention thereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that if any foreign brandy, arrack, strong waters or spirits of any kind whatsoever, shall, from and after the twenty fifth day of *March* one thousand seven hundred and twenty two, be imported or brought into *Great Britain*, or into any port, harbour, haven or creek thereof, in any ship vessel or boat of the burthen of forty tuns, or under, according to the admeasurement * prescribed in the last mentioned act (except only for the use of the seamen then belonging to and on board such ship vessel or boat, not exceeding two gallons for each such seaman) every such ship vessel or boat, with all her tackle furniture and apparel, as also all such brandy, arrack, strong waters or spirits, or the value thereof, shall be forfeited, and shall and may be seized by any officer or officers of the customs, and shall and may be prosecuted and divided in such manner and form as is prescribed in the said acts concerning ships vessels

5 Geo. 1. c. 11.

6 Geo. 1.

c. 21. § 29.

Brandy, &c.
not to be im-
ported in ships
less than 40
tuns.

The same power
is given to
officers of ex-
cise by
33 Geo. 2.
c. 9. § 16.

* The rule for admeasurement prescribed by 6 Geo. 1. c. 21. § 33. is as follows, viz. Take the length of the keel within board, so much as she treads on the ground, and the breadth within board by the midship-beam, from plank to plank, and half the breadth for the depth; then multiply the length by the breadth, and that product by the depth, and divide the whole by ninety four, the quotient will give the true contents of the tonnage.

and boats of fifteen or thirty tuns as aforesaid; any law or custom to the contrary notwithstanding.

After condemnation, ship to be burnt, and the tackle, &c. sold.

II. And be it further enacted by the authority aforesaid, that after the seizure and condemnation of such ship vessel or boat, the principal officers of his Majesty's customs in the port or place where the same shall be at the time of such condemnation, are hereby directed to cause the hull of such ship vessel or boat to be burnt and wholly destroyed, and the tackle furniture and apparel thereunto belonging to be publicly sold to the best advantage, and the produce thereof to be divided as herein after mentioned, the reasonable charges of prosecuting selling and burning as aforesaid being first deducted.

Boats, &c. on the Thames with more than four oars, &c. forfeited.

III. And whereas many frauds are committed to the prejudice of the revenue, in the clandestine running of goods imported, and in relanding certificate goods, as well as in exporting wooll, and the coin of this kingdom, by watermen and others, in boats, wherries, pinnaces, barges or gallies, which are sometimes rowed with six eight or twelve oars, built on purpose for the smuggling trade, and, in case they are pursued by the officers, do make their escape, which may be also a means of bringing in the infection; for the preventing whereof, be it further enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and twenty two, if any boat, wherry, pinnace, barge or galley, rowing, or made or built to row, with more than four oars, shall be found upon the water, or in any barge-house, work-house, shed, or other place, within any of the counties of *Middlesex, Surrey, Kent or Essex*, or in the river of *Thames*, either above or below *London Bridge*, or within the limits of the ports of *London, Sandwich or Ipswich*, or the members or creeks to them, or either of them, respectively belonging, such boat, wherry, pinnace, barge or galley, with all her tackle and furniture, or the value thereof, shall be forfeited, and shall and may be seized by any officer or officers of the customs; and the owner or owners thereof, or any person using or rowing in such boat, wherry, pinnace, barge or galley, shall also forfeit and lose the sum of forty pounds; and such seizure and forfeiture shall and may be prosecuted in the manner herein after mentioned; and after the seizure and condemnation of such boat, wherry, pinnace, barge or galley, the principal officers of his Majesty's customs in the port or place where the same shall be at the time of such condemnation, are hereby directed to cause such boat, wherry, pinnace, barge or galley, to be burnt and wholly destroyed, and the tackle furniture and apparel thereunto belonging to be publicly sold to the best advantage, the produce whereof to be divided as herein after mentioned; the reasonable charges of prosecuting selling and burning as aforesaid being first deducted.

Owners, &c. to forfeit 40*l*.

Boat, &c. to be burnt.

May be used by officers of the customs,

12 Geo. 1.

c. 28. § 14.

or excise,

33 Geo. 2.

c. 9. § 16.

Certain barges, &c. excepted.

Licences to be signed by admiralty.

IV. Provided always, that this act shall not extend, or be construed to extend, to any barge or galley belonging to, or to belong to his Majesty or the Royal Family, or any of them, or to any long boat yaul or pinnace belonging to, or used in the service of any merchant ship or vessel, or to such boat, wherry, pinnace, barge or galley, as shall be licensed by the lord high admiral, or commissioners for executing the office of lord high admiral, or the major part of the same commissioners for the time being; which licences shall be in writing, signed by the said lord high admiral, or commissioners for executing the office of lord high admiral, or the major part of such commissioners for the time being, and shall be granted without any fee or charge whatsoever.

Security that boat be not used for running goods, &c.

V. Provided always, that no such licence shall be granted but upon sufficient security to be given to his Majesty, his heirs and successors, by the owner or owners of such boat, wherry, pinnace, barge or galley, by bond, in such penalty as the lord high admiral, or commissioners for executing the office of lord high admiral for the time being, shall find to be reasonable, with condition that the same shall not be made use of in the clandestine running of uncustomed and prohibited goods; which security the said lord high admiral, or the commissioners for executing the office of lord high admiral, who shall

grant

grant such licence, are hereby impowered and required to take, for the use of his Majesty, his heirs and successors.

VI. And be it further enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and twenty two, all and every person and persons who shall be found passing (knowingly and wittingly) with any foreign goods or commodities, landed from any ship or vessel, without the due entry and payment of the duties by law charged thereon, in his her or their custody, from any of the coasts of this kingdom, or within the space of twenty miles of any of the said coasts, and shall be more than five persons in company, or shall carry any offensive arms or weapons, or wear any vizard mask, or other disguise, when passing with such goods or commodities as aforesaid, or shall forcibly hinder or resist any of the officers of the customs or excise in the seizing or securing any sorts or kinds of run goods or commodities, shall be deemed and taken to be runners of foreign goods and commodities within the meaning of this present act, and (being convicted of or for any of the said offences, for which he she or they so convicted are by this present act declared to be deemed and taken to be runners of foreign goods and commodities) shall be adjudged guilty of felony; and shall, for such his her or their offence, be transported as a felon to some or one of his Majesty's colonies or plantations in *America*, there to remain, for the space of seven years, in the same manner as felons are appointed to be transported, by an act made in the fourth year of his Majesty's reign, intituled *An act for the preventing of robbery, burglary, and other felonies, and for the more effectual transportation of felons, and unlawful exporters of wooll, and for declaring the law in some points against piracies*, and by another act made in the sixth year of his Majesty's reign, intituled *An act for the further preventing robbery and burglary, and other felonies, and for the more effectual transportation of felons*; and if any such offender or offenders shall return into *Great Britain* or *Ireland* before the expiration of the said seven years, he she or they so returning shall suffer as felons, and have execution awarded against him her or them as persons attainted of felony, without benefit of clergy.

Persons passing with run goods, being more than five, and resisting officers, &c. to be transported.

See 9 Geo. 2. c. 35.

4 Geo. 1. c. 11.

6 Geo. 1. c. 23.

VII. Provided nevertheless, and it is hereby enacted and declared by the authority aforesaid, that if any runner of foreign goods or commodities as aforesaid, shall, within two months after such his offence, and before his conviction, discover two or more of his accomplices therein to the commissioners of the customs or excise in *England* or *Scotland* respectively, so as they, or two of them at least, be convicted of such offence, the offender or offenders so discovering, shall have and receive the sum of forty pounds for every such offender so discovered and convicted, as a reward for such his discovery, so as the value of the goods recovered for the use of his Majesty on such discovery shall exceed the sum of fifty pounds; and such person so discovering, shall be clearly acquitted and discharged of such his or her offence.

Offender, before conviction, discovering two accomplices within two months, to have 40 l. for each, and acquitted, &c.

VIII. And be it further enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and twenty two, if any other person or persons shall, within three months after such offence shall have been committed, discover to the said commissioners respectively any person or persons who shall have been guilty of such offence, so as such offender or offenders be convicted thereof, such discoverer or discoverers shall have and receive the like reward of forty pounds for every such offender so discovered and convicted, over and above any other reward or recompence which he or they may be entitled unto, on account of the goods so carried or conveyed away, which shall be recovered by means of such his or their discovery, or on account of the penalties which shall be recovered for the running the said goods, so as the value of the goods recovered for the use of his Majesty on such discovery shall exceed the sum of fifty pounds.

Other persons discovering in three months to have 40 l. above any other reward.

SMUGGLERS. LIQUORS.

IX. And be it further enacted by the authority aforesaid, that the commissioners of the customs and excise in *England* and *Scotland* respectively, shall cause the several rewards of forty pounds for the discovery of the offenders before mentioned, to be paid by the respective receiver-general or cashier of the customs and excise for the time being, out of any public money in his or their hands, under the management of the said commissioners, in proportion to the duties payable on the goods so clandestinely run, for which such person or persons shall be convicted, upon producing to them a certificate or certificates under the hand of the judge or justice of the court before whom such offender or offenders shall be tried, certifying the conviction of the offender or offenders; and the money paid by any receiver-general or cashier as aforesaid, shall be accepted of and allowed in his accounts as so much money paid to his Majesty, and such receiver-general or cashier is and shall be discharged thereof accordingly; any law custom or usage to the contrary notwithstanding.

Persons receiving run
goods, &c.
forfeit 20*l*.

X. And forasmuch as the persons using such clandestine trade are greatly encouraged to continue in the same, by reason great numbers of persons, for their private lucre, receive and buy the goods and merchandizes so by them clandestinely imported contrary to law, which may be a means of bringing in the infection; be it therefore enacted by the authority aforesaid, that if any person or persons shall receive or buy any goods wares or merchandizes so clandestinely run or imported, before the same shall have legally been condemned, knowing the same to be so clandestinely run or imported, and shall be thereof lawfully convicted upon his her or their appearance or default, upon the oath or oaths of one or more credible witness or witnesses, or by the confession of the party, by one or more justice or justices of the peace of the county division or liberty where such offence shall be committed, or the offender shall be found (which oath such justice or justices of the peace are hereby required to administer) the persons so convicted shall forfeit the sum of twenty pounds; one moiety thereof to the informer, and the other moiety to the poor of the parish where such offence shall be committed, the same to be levied by distress and sale of the offenders goods, by warrant under the hand and seal, or hands and seals, of such justice or justices before whom such offender shall be convicted as aforesaid; and for want of such distress every such offender shall, by such justice or justices, be committed to prison, there to remain, without bail or mainprize, for the space of three months.

XI. And whereas several considerable dealers in foreign brandy spirits or strong waters, have and keep very large stocks or quantities of foreign brandy spirits or strong waters for sale, many whereof live upon or near the coasts of this kingdom, and thereby have, or may have, opportunities of furnishing themselves with the said brandy spirits or strong waters, either by running the same themselves, or procuring it from others who have or shall run it; and whereas many of the said dealers are gotten into a practice of receiving into their custody great quantities of spirits made in this kingdom, which for the most part are brought to them from *London*, with permit or certificate that the duties of the same have been paid, which spirits are either drawn so low, or, by mixing the same with water, made of so mean a quality, that of themselves they are of little or no value; and by having those spirits in their custody, the said dealers have opportunities of increasing their stocks of foreign brandy spirits or strong waters, which they either run themselves, or procure others to do it for them; and when such increase is discovered by the officers of the excise, the same is pretended to have been made by a mixture of the said mean *British* spirits with their foreign brandy spirits or strong waters, whereas in truth they really destroy the said *British* spirits, and do not mix the same with their foreign goods, whereby the practice of running the same is become difficult to be found out and discovered, and the pernicious trade of running the said foreign brandy spirits or strong waters successfully

carried

carried on; for remedy whereof, be it enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and twenty two, all dealers in foreign brandy spirits or strong waters, who shall then have, or from thenceforth receive, into their custody any *British* spirits; shall keep the same separate and apart, and in separate cellars, vaults, or other places; from their foreign brandy spirits or strong waters; upon pain of forfeiting the sum of ten shillings for every gallon of *British* spirits which shall be found in any vault, cellar, or other place, where any dealer in foreign brandy spirits or strong waters shall have or keep any foreign brandy spirits or strong waters, together with the casks and other vessels wherein the same *British* spirits shall be found.

Dealers in foreign brandy, &c. to keep them separate from *British*, on penalty of 10s. for every gallon *British*, and forfeiture of casks.

XII. And it is hereby further enacted by the authority aforesaid, that in case any officer of the excise shall find any increase of foreign brandy spirits or strong waters in the hands of any such dealer, over and above the quantity which such officer found in such dealers custody at the time of such officers last preceding survey upon such dealer, such increase shall be deemed and taken to be made by foreign brandy spirits or strong waters, for which no duties were paid, and which had been privately brought by such dealer into the place where such increase shall be found, without any permit or certificate of the payment of the duty thereof, or any previous entry or notice to any officer of excise of bringing the same; and so much of the said foreign brandy spirits or strong waters as shall be found so increased, shall, together with the cask or other vessel wherein the same shall be so contained, be forfeited and lost, and shall and may be seized and secured by such officer and officers of excise, who shall so find and discover the same, unless the owner thereof shall make it appear that such increase was made either by mixing some of his stock of *British* spirits, whereof the officer of excise had taken an account, with his foreign brandy spirits or strong waters, in the presence of the officer of excise of the division where the said increase shall be found, or by foreign brandy spirits or strong waters, brought into the place where such increase shall be found, with a permit or certificate of the payment of the duties thereof, or that the same had been formerly condemned, or was part of some persons stock in hand on the first day of *August* one thousand seven hundred and twenty, and that due notice was given to the officer of excise at the said division, of the bringing in the same, before the same was so brought in.

Increase of foreign brandy, &c. found after survey, deemed brandy without permit, &c.

Such brandy, &c. with cask, forfeited.

XIII. And whereas many retailers of foreign brandy spirits or strong waters, are furnished with the brandy spirits or strong waters which they retail, by persons who run the same, or their accomplices, in small quantities; viz. less than one gallon at a time; and when the officers of excise find such small quantities in the hands of such retailers, they refuse to produce any permit or certificate for the same, alledging that no such permit or certificate are required by law for any quantity of such brandy spirits or strong waters, under the quantity of one gallon, whereby the runners thereof find means to dispose of great quantities of such run brandy spirits or strong waters; for remedy whereof, be it enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and twenty two, no foreign brandy spirits or strong waters, although the same be under the quantity of one gallon, shall be received or taken into the custody or possession of any such retailer, or any person or persons for the use of any such retailer, without a permit or certificate signed by some officer of the customs or excise, signifying that the duties thereof were paid or secured to be paid, or that the same had been condemned as forfeited, or was part of some persons stock in hand on the first day of *August* one thousand seven hundred and twenty; upon pain of forfeiting all such foreign brandy spirits or strong waters, as shall be found in the custody of such retailer, or any other person or persons for the use of any such retailer, without a permit or certificate, together with the cask bottle or other vessel, wherein

Foreign brandy, though less than one gallon, without permit, &c. forfeited, with cask.

6 Geo. I. c. 21. § 17.

wherein the same shall be found; any law statute or provision, to the contrary thereof in any wise notwithstanding.

Prosecutions
of persons
running brandy,
&c. removing from
their abode,
&c.

XV. And whereas several persons guilty of the clandestine running of brandy, or other customable and prohibited goods, or of receiving such goods knowing the same to have been so run, do frequently remove from their usual places of abode into some other county, and are there called by other than their true names, to avoid their being prosecuted with effect for such their notorious offences; be it therefore further enacted by the authority aforesaid, that if any person or persons shall, after the said five and twentieth day of *March* one thousand seven hundred and twenty two, be guilty of any offence or offences, contrary to the true intent and meaning of this or any other act of Parliament made for the preventing clandestine running of brandy or other customable or prohibited goods, or of receiving such goods into his or their house shop or warehouse, custody or possession, knowing the same to be so run, such person and persons shall and may be prosecuted for any of the offences or matters aforesaid, by action, bill, plaint or information; and thereupon a *capias* in the first process, specifying the sum of the penalty sued for, shall and may issue; and such person or persons shall be obliged to give sufficient bail or security, by natural born subjects or denizens, to the person or persons to whom such *capias* shall be directed, to appear in the court out of which such *capias* shall issue, at the day of return of such writ, to answer such suit and prosecution, and shall likewise at the time of such appearing, give sufficient bail or security by such persons as aforesaid in the said court, to answer and pay all the forfeitures and penalties incurred for such offence or offences, in case he or they shall be convicted thereof, or to yield his or their body or bodies to prison.

8 Ann. c. 7.

8 Ann. c. 13.

XVI. And whereas by two several acts passed in the eighth year of the reign of her late Majesty Queen *Anne*, the one intituled, *An act for granting to her Majesty new duties of excise, and upon several imported commodities, and for other purposes therein mentioned*; the other intituled, *An act for continuing several impositions, additional impositions and duties upon goods imported, to raise money by way of loan, for the service of the year one thousand seven hundred and ten, and for taking off the over-sea duty on coals exported in British bottoms, and for better preventing frauds in drawbacks upon certificate goods, and other purposes therein mentioned*; it is thereby respectively enacted, that if any sort of goods whatsoever, liable to the payment of duties, be unshipped with intention to be laid on land (customs and other duties not being first paid or secured) or if any prohibited goods whatsoever be imported into any port of *Great Britain*, or in case any tobacco, or other foreign goods contained or specified in any certificate, whereupon any drawback is to be made, or whereupon any debenture is to be made forth for such drawback, shall, when shipped for exportation, be landed again in any part of *Great Britain*, (except as therein is excepted) the vessels and boats and all the horses and other cattle and carriages whatsoever, used in the landing, relanding, removing, carriage or conveyance, of the aforesaid goods shall be forfeited and lost, and may be sued for recovered and distributed in such manner, as by the said act is provided and directed; which laws have not had the good effects thereby proposed, in regard that the keeping or maintaining the horses so seized, from the time of seizure to the time of condemnation in his Majesty's court of exchequer, is very chargeable, and for that the charge of condemning such vessels boats and horses as aforesaid is very great, whereby officers are discouraged from making such seizures, and the smugglers encouraged in their illegal practices; be it therefore enacted by the authority aforesaid, that all seizures of vessels or boats of the burthen of fifteen tons or under, which shall be made after the twenty fifth day of *March* one thousand seven hundred and twenty two, by virtue of the said acts or either of them, or any other act relating to the revenue of customs, for carrying

Seizures of vessels,
&c. of 15
tons or under.

or conveying uncustomed or prohibited goods from ships inward, or for relanding certificate or debenture goods from ships outwards; and that all seizures of horses, or other cattle or carriages whatsoever, which shall be made after the twenty fifth day of *March* one thousand seven hundred and twenty two, for being used in the removing carriage or conveyance of such goods, contrary to the said acts or any of them; shall and may be examined into, proceeded upon, heard, adjudged and determined, by and before two or more of his Majesty's justices of the peace, residing near the place where such seizure shall be made, in such manner and after such summons or public notice given, as by an act passed in the sixth year of his present Majesty, intituled *An act for preventing frauds and abuses in the public revenues of excise, customs, stamp-duties, post-office and house-money*, seizures of brandy, arrack, rum, spirits or strong waters (except as therein is excepted) may be examined into, proceeded upon, heard, adjudged and determined, before two or more of his Majesty's justices of the peace; and such their respective judgements shall be and are hereby declared to be taken and adjudged to be good valid and effectual in the law, and final to all intents and purposes whatsoever, and not liable to any appeal, or any writ or writs of *certiorari*; No *certiorari*. any law statute or provision to the contrary notwithstanding.

XVII. Provided always, and be it enacted by the authority aforesaid, that any two or more justices of the peace of the cities of *London* and *Westminster*, shall have the like power and authority in the summoning, examining, proceeding, hearing, adjudging and determining such seizures, as are or shall be made within the cities of *London* or *Westminster* respectively, as any two justices of the peace of any other county or place have; any law or custom to the contrary notwithstanding.

XVIII. And whereas foreign goods are frequently taken in at sea by masters of coasting vessels, who privately land the same, to the prejudice of the revenue and the encouragement of the foul traders; for the prevention whereof, be it further enacted by the authority aforesaid, that if any goods brought or coming into any port within the kingdom of *Great Britain*, from any other port within the said kingdom, by coast-cocquet, transire, let-pas or certificate, in any ship or vessel, shall, from and after the twenty fifth day of *March* one thousand seven hundred and twenty two, be unshipped to be landed or put on shore before such cocquet, transire, let-pas or certificate, shall be delivered to the customer or collector and comptroller of the port or place of her arrival, and warrant or sufferance made and given from such customer collector and comptroller for the landing or discharging thereof, the master, purser, boatswain or other mariner, taking charge of such ship or vessel out of which the goods shall be landed or put on shore, knowing and consenting thereunto, shall forfeit the value of the goods so unshipped; and if any goods of foreign growth production or manufacture, coming coastwise as aforesaid, shall be landed without the presence of an officer of the customs, such foreign goods or the value thereof, shall be forfeited and lost; any law custom or usage, to the contrary notwithstanding.

XXIV. And whereas doubts have arisen and been made of and concerning the seizing of such brandy, arrack, rum, spirits and strong waters, as well foreign as *British*, and also of such foreign exciseable liquor, as by act or acts relating thereto now in force, are in several and respective cases enacted and declared to be forfeited; now to clear all doubt and question therein or relating thereto, be it enacted and declared by the authority aforesaid, that the liquors aforesaid, every or any of them, which have been, are, is, or hereafter shall be forfeited by any act or acts of Parliament now in force, or hereafter to be made, together with the casks, bottles, vessels or other package containing the same, ought to be, and from time to time shall and may be seized by any officer or officers of the customs or excise respectively,

tively, or by such person or persons who are or shall be deputed or authorized thereto, by warrant from the lord treasurer or under treasurer, or by special commission from his Majesty under the great seal or privy seal, but by none other or others whatsoever.

Resisting of-
ficer, &c. for-
feits 40*l*.

See 9 Geo. 2.
c. 35. § 28, 29.

XXV. And be it further enacted by the authority aforesaid, that if from and after the twenty fifth day of *March* one thousand seven hundred and twenty two, any person or persons whatsoever, shall assault, resist, oppose, molest, obstruct or hinder any officer or officers of customs or excise, in the due seizing or securing any brandy, arrack, rum, spirits or strong waters, either foreign or *British*, or any foreign exciseable liquors, which by any officer or officers of customs or excise, shall or may be seized by virtue or in pursuance of this or any other act or acts now in force, or hereafter to be made, or shall by force or violence rescue, or shall cause or procure to be rescued, any brandy, arrack, rum, spirits or strong waters, *British* or foreign, or any foreign exciseable liquors, after the same shall have been seized by such officer or officers as aforesaid, or shall attempt or endeavour so to do, or shall at or after such seizure, stove break or otherwise destroy or damage any cask vessel or bottle containing such brandy, arrack, rum, spirits or strong waters, *British* or foreign, or such foreign exciseable liquor, the party or parties so offending, shall, for every such offence, forfeit and lose the sum of forty pounds.

General issue.

XXVI. And be it further enacted by the authority aforesaid, that if any action or suit shall be commenced against any person or persons for any thing done in pursuance of this act, that the defendant or defendants in such action or suit, may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon, and that the same was done in pursuance and by authority of the said act; and if it shall appear so to have been done, then the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his action, after the defendant or defendants shall have appeared, or if judgement shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall and may recover treble costs, and have the like remedy for the same, as the defendant or defendants hath or have in other cases by law.

Treble costs.

Continued to
29 Sept. 1767,
&c. by 33 Geo.
2. c. 16.

XXVII. Provided always, and it is hereby further enacted by the authority aforesaid, that this present act shall continue and be in force for the space of two years, commencing from the twenty fifth day of *March* one thousand seven hundred and twenty two, and from thence to the end of the then next session of Parliament, and no longer.

Anno nono

GEORGE II Regis.

C A P. III.

An Act for continuing the Duties on Malt, Mum, Cyder and Perry, to raise Money by way of Lottery, for the Service of the Year one thousand seven hundred and twenty three.

[So much as is not expired, and relates to the allowance for Malt lost.]

SECT.
XXXV.

AND whereas by an act of Parliament made in the twelfth ^{12 Ann. ft. 1.}
year of the reign of her late Majesty Queen Anne, for ^{C. 2. § 14. & 27.}
granting to her Majesty duties upon malt, mum, cyder
and perry, and for other purposes therein contained, several provisions were made for allowance for damages sustained by the proprietors of malt sunk or cast away in any vessel or lighter, on transportations from one part of this kingdom to another, or burnt or damaged by fire; which provisions have not proved sufficient to answer the intentions of the said act; be it therefore further enacted by the authority aforesaid, that from and after the twenty fifth day of *March* one thousand seven hundred and twenty three, and after the duties by the said recited act imposed on malt, and hereby continued, are paid by the malster or maker of malt, if any quantity of malt shall unfortunately happen to be destroyed or damaged by fire, or shall perish or shall be damaged by the casting away of, or by any inevitable accident happening to any barge or vessel, in which the said malt shall be transporting or transported from any part of this kingdom to another, or put on board for that purpose; it shall and may be lawful to and for the respective proprietors of such malt to make proof thereof on oath of one or more credible witnesses, of the respective malsters makers or owners thereof having paid the said duty, either before the justices of the peace of the county riding or division where such malt was loaded, or put on board or made, or kept at the time of such loss or damage happening, or next adjoining to the place where such accident shall happen, at their quarter sessions, or before the commissioners of the duty of excise for the time being, or the major part of them; who are hereby severally and respectively impowered in cases where proof shall be made that such malt was intirely lost or totally destroyed and that the duties thereof were paid, to grant a certificate thereof, and of the amount of the duty of such malt so lost or destroyed; upon producing of which certificate to the officer appointed to collect the said duty, he shall be obliged to repay or allow to the said proprietor or proprietors of the said malt, out of the duties arising by malt, so much money as the sum certified to have been paid for the duty of the malt so lost or destroyed shall amount unto; and in cases where the malt shall not be totally lost or destroyed, but damaged only, they the said justices and commissioners in such cases, are hereby respectively impowered upon proof of such damage and of payment of the duties, to determine and settle the *quantum* of such damage, and to give a certificate under their respective hands and seals of the sum allowed for and in respect of such damage; which allowance, where the malt is so damaged only, shall bear the same proportion to the whole duty of the malt so damaged, as the said damage shall appear to bear to the value of the said malt before it was so damaged; which certificate being produced to the officer appointed to collect the said duty, he shall be obliged to repay or allow

Relief for
malt, &c. lost
burnt or damaged, &c.

to the said proprietor or proprietors of the said malt so damaged, out of the duties arising by malt, so much money as the sum certified as aforesaid, shall amount unto.

Notice to collector, &c. six days before quarter sessions, &c.

XXXVI. Provided always, that the person or persons who shall have sustained such loss or damage, or their agent or agents, shall give or leave notice thereof in writing with the collector of the excise of the division or collection next adjoining to the quarter sessions of the justices of the peace, to which such person or persons intend to apply for such allowance or certificate, or to the solicitor of and for the excise, of such loss and damage, and intentions to apply to such justices or commissioners for an allowance in respect thereof, six days at least before the beginning of such quarter sessions, or application to such commissioners; and shall apply for such relief in the premises, within one month after the loss or damage happening.

Relief to be applied for in a month after loss, &c.

XXXVII. Provided also, that after any of the said justices or commissioners shall have once examined and ascertained such loss or damage, the same shall never after be examined into by any other of the said justices or commissioners.

Anno decimo

GEORGGII Regis.

C A P. X.

An Act for repealing certain Duties therein mentioned, payable upon Coffee, Tea, Cocoa Nuts, Chocolate and Cocoa Paste, imported; and for granting certain inland Duties in lieu thereof; and for prohibiting the Importation of Chocolate ready made, and Cocoa Paste; and for better ascertaining the duties payable upon Coffee Tea and Cocoa Nuts imported; and for granting Relief to Robert Dalzell, late Earl of Carnwath.

MA Y it please your most excellent Majesty; whereas by an act of Parliament made in the sixth year of the reign of his late Majesty King *William* of glorious memory, intituled *An act for* ^{6 & 7 W. 3.} *granting to his Majesty several additional duties upon coffee, tea, chocolate and spices, towards satisfaction of the debts due for transport service for the reduction of Ireland,* several additional and other duties and impositions herein after mentioned, were granted to his Majesty for and upon coffee, cocoa nuts, chocolate, cocoa paste and tea, which should be imported into the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, at any time after the first day of *May* in the year of our Lord one thousand six hundred and ninety five, and before the second day of *May* in the year of our Lord one thousand six hundred and ninety eight, over and above all duties before that time payable for the same at the *Custom-House*; that is to say, for every hundred weight of coffee imported as aforesaid, accounting one hundred and twelve pounds to the hundred, fifty six shillings of lawful *English* money: for every hundred weight of cocoa nuts imported, and containing as aforesaid, from any the plantations belonging to the crown of *England*, fifty six shillings: for every hundred weight of cocoa nuts imported, and containing as aforesaid, from any other country or place from whence they may by law be imported, four pounds and four shillings of like lawful *English* money: for every pound of chocolate ready made, imported as aforesaid, one shilling: for every pound of cocoa paste imported as aforesaid, two shillings: for every pound of tea regularly imported as aforesaid, from whence the same might have been lawfully imported before the making that act, one shilling: for every pound of tea imported as aforesaid, from *Holland*, or any other country not the place of its growth or usual shipping, two shillings and six pence per pound weight: and so proportionably for any greater or lesser quantity of any of the commodities imported as aforesaid respectively. And whereas ^{3 & 4 Ann.} by an act of Parliament made in the third year of the reign of her late Majesty Queen *Anne*, intituled *An act for continuing duties upon low wines, and upon coffee, tea, chocolate, spices and pictures; and upon hawkers pedlars and petty chapmen; and upon muslins; and for granting new duties upon several of the said commodities; and also upon callicoes China ware and drugs;* several new and additional rates and sums of money herein after mentioned were granted to her said Majesty, her heirs and successors, for and upon all and all manner of coffee, cocoa nuts, chocolate, cocoa paste and tea, which should be imported into the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, at any time or times after the first day of *February* one thousand seven hundred and four, and before the twenty fourth day of *June*

one thousand seven hundred and ten, over and above all duties and additional duties before that time payable for the same, or any of them, by any other law then in force, and over and above the duties herein before mentioned, the new and additional rates and sums of money following; that is to say, for every hundred weight of coffee imported as aforesaid, accounting one hundred and twelve pounds to the hundred, fifty six shillings of lawful *English* money: for every hundred weight of cocoa nuts imported, and containing as aforesaid, from any the plantations belonging to the crown of *England*, fifty six shillings: for every hundred weight of cocoa nuts imported, and containing as aforesaid, from any other country or place from whence they may by law be imported, four pounds and four shillings of like lawful *English* money: for every pound of chocolate ready made and imported as aforesaid, one shilling: for every pound of cocoa paste imported as aforesaid, two shillings: for every pound of tea regularly imported as aforesaid, from whence the same might lawfully have been imported before the making of the said act of the sixth year of his said late Majesty's reign, one shilling: for every pound of tea imported as aforesaid, from *Holland*, or any other country, not the place of its growth or usual shipping, two shillings and six pence: and so proportionably for any greater or lesser quantity of any the commodities imported as aforesaid respectively. Which said several rates and duties herein before particularly mentioned, were, by several acts of Parliament, continued and made payable to her said Majesty, her heirs and successors, to the twenty fourth day of *June* one thousand seven hundred and fourteen. And whereas by an act of Parliament made in the seventh year of the reign of her said late Majesty Queen *Anne*, intituled *An act for enlarging the capital stock of the bank of England, and for raising a further supply to her Majesty for the service of the year one thousand seven hundred and nine*, all the said several rates and duties upon coffee, cocoa nuts, chocolate, cocoa paste and tea, herein before particularly mentioned, which should be imported or brought into *Great Britain* from and after the twenty third day of *June* one thousand seven hundred and fourteen, should be paid and payable to her said Majesty, her heirs and successors for ever, for the purposes in the said last mentioned act expressed, subject nevertheless to the proviso or condition of redemption in the same act contained relating thereto: and whereas by an act made in tenth year of the reign of her said late Majesty Queen *Anne*, amongst other things for laying additional duties upon hides and skins, vellum and parchment, and new duties on starch, coffee, tea, drugs, gilt and silver wire, several new rates and duties upon all coffee and tea which should be imported or brought into *Great Britain* at any time or times within or during the term of thirty two years, to be reckoned from the seventeenth day of *June* one thousand seven hundred and twelve, over and above all other customs subsidies and duties imposed upon or payable for the same; that is to say, for all coffee imported as aforesaid, twelve pence for every pound weight *averdupois*, and proportionably for a greater or lesser quantity: for all kinds of tea imported from any place or places within the limits of the charter granted to the *East India* company, two shillings for every such pound weight: and for all kinds of tea imported from any other place or places, five shillings for every such pound weight: and proportionably for greater or lesser quantities of tea. And whereas by an act made in the third year of your Majesty's reign, amongst other things for redeeming the duties and revenues which were settled to pay off principal and interest, on the orders made forth on four lottery acts passed in the ninth and tenth years of her said late Majesty's reign, the said last mentioned rates and duties upon coffee and tea are continued and made payable to your Majesty your heirs and successors for ever, for the purposes in the same act prescribed and directed, subject to such provisos and powers of redemption as are in and by the same act contained and prescribed of and concerning the same, as by the said several acts, relation being had to them

7 Ann. c. 7.

10 Ann. c. 26.
§ 32.

3 Geo. 1. c. 7.

them respectively, more at large may appear. And whereas the duties now subsisting upon coffee, tea, cocoa nuts, chocolate and cocoa paste, are or may be very much lessened, not only by the clandestine importation thereof from parts beyond the seas, but also by the fraudulent relanding of the same, after the same have been exported from this kingdom for foreign parts and the duties thereupon drawn back, without paying any duties for the same, contrary to the true intent and meaning of the several acts relating to the said duties, and to the ruin of the fair traders in the said commodities: for remedy whereof, and for the more effectual securing a revenue to your Majesty to arise by the said coffee, tea, cocoa nuts, chocolate and cocoa paste, we your Majesty's most dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *June* one thousand seven hundred and twenty four, the several duties upon coffee and tea granted by the said act of Parliament made in the sixth year of the reign of his said late Majesty King *William* the third, and by the said act of Parliament made in the third year of the reign of her said late Majesty Queen *Anne*, and by the said act of Parliament made in the tenth year of the reign of her said late Majesty Queen *Anne*, for several terms of years in the said respective acts mentioned, and which have been since continued by several acts of Parliament, and made perpetual, subject to redemption by Parliament as aforesaid; and the several duties upon cocoa nuts, granted by the said act of the sixth year of the reign of his said late Majesty King *William*, and by the said act of the third year of the reign of her said late Majesty Queen *Anne*, for several terms of years in the same respective acts mentioned, and which have been since continued by several acts of Parliament, and made perpetual, subject to redemption by Parliament as aforesaid, shall cease, determine, and be no longer paid or payable; any thing in the before mentioned acts to the contrary thereof in any wise notwithstanding.

II. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, no chocolate ready made, or cocoa paste, shall be imported or brought into *Great Britain* from any part or parts beyond the seas; upon pain of forfeiting all such chocolate ready made, and cocoa paste, which shall be so brought in contrary to the true intent and meaning of this act, together with double the value thereof, and the bags, casks, boxes, and other package, wherein the same shall be contained.

III. And to the intent that no failure or deficiency may accrue or happen in the respective funds to which the duties upon coffee, tea, cocoa nuts, chocolate and cocoa paste, by this act determined, were appropriated and applicable by the determination of the aforesaid duties, and by the prohibition of the importation of chocolate ready made, and cocoa paste; be it further enacted by the authority aforesaid, that, from and after the twenty fourth day of *June* one thousand seven hundred and twenty four, in lieu thereof, the respective inland duties herein after mentioned, be by this act charged and imposed upon all coffee and tea from thenceforth to be sold in *Great Britain*, and upon all chocolate from thenceforth to be made or sold in *Great Britain*, to be paid in manner herein after mentioned; that is to say,

IV. Upon all coffee so to be sold in *Great Britain*, a duty after the rate of two shillings per pound weight averdupois, and in that proportion for a greater or lesser quantity, over and above all customs subsidies and duties which shall then remain payable to his Majesty for the same, upon the importation thereof.

On coffee, 2 s. per lb.
By 5 Geo. 2. c. 24. only 1 s. 6 d. on plantation coffee. Additional duty of 1 s. per lb. on coffee, by 32 Geo. 2. c. 10. § 10.

V. Upon

On tea 4s. per lb.

Repealed, and other duties laid on tea by 18 Geo. 2. c. 26.

On chocolate, 1s. 6d. per lb.

Additional duty of 9d. per lb. by 32 Geo. 2. c. 10. § 10.

King to appoint commissioners.

V. Upon all tea so to be sold in Great Britain, a duty after the rate of four shillings per pound weight averdupois, and in that proportion for a greater or lesser quantity, over and above all customs subsidies and duties which shall then remain payable to his Majesty for the same, upon the importation thereof.

VI. And upon all chocolate so to be made or sold in Great Britain, a duty after the rate of one shilling and six pence per pound weight averdupois, and in that proportion for a greater or lesser quantity, to be paid by the respective makers or sellers thereof.

VII. And for the better ascertaining, charging, collecting, levying, raising and securing the several rates and duties by this act imposed upon all coffee and tea which shall be sold to be consumed in Great Britain, and upon all chocolate which shall be made or sold in Great Britain, from and after the said twenty fourth day of June one thousand seven hundred and twenty four, and for preventing frauds concerning the same; be it further enacted by the authority aforesaid, that such commissioners or persons as his Majesty, his heirs or successors, or any three or more of the commissioners of his Majesty's treasury, or the high treasurer of Great Britain for the time being, shall from time to time, by one or more commission or commissions for that purpose appoint, shall be his Majesty's commissioners for the receipt and management of the said inland duties by this act set and imposed upon coffee tea and chocolate as aforesaid within Great Britain: which said last mentioned commissioners, or the major part of them respectively, shall and have hereby power, by commission or commissions under their respective hands and seals, to substitute and appoint under them such receivers-general, collectors, comptrollers, surveyors and other officers, as shall be requisite and necessary for the purposes aforesaid: and that the said commissioners and officers, so to be appointed for the said inland duties upon coffee tea and chocolate hereby granted, shall have out of the same such salaries and rewards for their respective services in relation to the same duties, as the said commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, shall from time to time think reasonable to establish or allow in that behalf: and that the respective commissioners for the said inland duties hereby imposed upon coffee tea and chocolate, shall from time to time cause all the monies to arise by or for the same duties (the necessary charges of raising levying and accounting for the same excepted) to be paid into the receipt of his Majesty's exchequer distinctly and apart from all other branches of the public revenues, for the purposes in this act expressed; under the like penalties forfeitures and disabilities as are herein after inflicted for diverting or misapplying any money by this act appropriated.

Monies to be paid into the exchequer.

Powers, &c. in excise acts, applied to this act.

12 Car. 2. c. 24.

VIII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King Charles the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise, upon beer ale or other liquors, are provided settled or established, for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are prescribed by this act) shall be exercised, practised, applied, used and put in execution, in and for the managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering and paying the inland duties upon coffee tea and chocolate hereby granted, during the continuance of this act; as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were

were particularly repeated and again enacted in the body of this present act.

IX. And be it further enacted by the authority aforesaid, that on or before the said twenty fourth day of *June* one thousand seven hundred and twenty four, all and every druggist, grocer, chandler, coffee-house-keeper, chocolate-house-keeper, and all and every other person or persons, bodies politic and corporate, who shall then be a seller of, or a dealer in coffee tea or cocoa nuts, or any or either of them, or shall be a maker or seller of chocolate either by wholesail or retail, shall make a true and particular entry in writing, of all ware-houses, store-houses, rooms, shops, cellars, vaults, and other places by him her or them respectively made use of for the keeping of coffee, tea, cocoa nuts or chocolate, or making of chocolate, at the office to be appointed for the said inland duties hereby set and imposed, within the compass or limits whereof such respective ware-houses, store-houses, rooms, shops, cellars, vaults and other places shall be situated; and also of all coffee, tea, cocoa nuts and chocolate, which, at the time of making such respective entries, shall be in such ware-houses, store-houses, rooms, shops, cellars, vaults and other places, and every of them respectively; upon pain of forfeiting the sum of two hundred pounds, for every such ware-house, store-house, room, shop, cellar, vault or other place, which from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, shall be so made use of by any such druggist, grocer, chandler, coffee-house-keeper, chocolate-house-keeper, or any other person or persons, bodies politic or corporate respectively, without making such entry thereof as aforesaid, together with the coffee, tea, cocoa nuts and chocolate, which shall be found therein, and also the canisters, bags, jars, tubs, boxes, casks and other vessels or package whatsoever containing the same.

Druggists, &c.
in 1724, to enter their ware-houses, &c.
and coffee, &c.

200 l. penalty
for every place
not entered,
and the coffee,
&c. forfeited.

X. And be it further enacted by the authority aforesaid, that all and every druggist, grocer, chandler, coffee-house-keeper, chocolate-house-keeper, and all and every other person or persons, bodies politic and corporate whatsoever, who, after the said twenty fourth day of *June* one thousand seven hundred and twenty four, shall become a seller or sellers, dealer or dealers, in coffee, tea, cocoa nuts or chocolate, either by wholesale or retail, or maker of chocolate, shall, before he she or they shall take any such coffee, tea, cocoa nuts or chocolate, into his her or their custody or possession, make the like particular entry in writing of the several and respective ware-houses, storehouses, rooms, shops, cellars, vaults and other places, intended by him her or them respectively to be made use of for the keeping of coffee, tea, cocoa nuts or chocolate, or for the making of chocolate; on pain of forfeiting the sum of two hundred pounds for every such ware-house, store-house, room, shop, cellar, vault, or other place so made use of by such last mentioned druggist, grocer, chandler, coffee-house-keeper, chocolate-house-keeper, or any other person or persons, bodies politic or corporate respectively, without making such entry as aforesaid, and the coffee, tea, cocoa nuts and chocolate, which shall be found therein, and also the canisters, bags, jars, tubs, boxes, casks and other vessels or package whatsoever containing the same.

Dealers afterwards to make entries.

200 l. for every such place not entered, and all coffee, &c. forfeited.

XI. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, no coffee, tea, cocoa nuts or chocolate, shall be brought into any such before mentioned warehouse, store-house, room, shop, cellar, vault or other place made use of by such druggist, grocer, chandler, coffee-house-keeper, chocolate-house-keeper, or such other person or persons, body politic or corporate, without his her or their first giving notice thereof to the officer for the said inland duties, hereby set and imposed, of the division or place in which such ware-house, store-house, room, shop, cellar, vault or other place,

No coffee, &c. to be brought in without notice and certificate, on pain of forfeiture and of the treble value.

place, in which such coffee, tea, cocoa nuts or chocolate, are intended to be lodged, and producing to the said officer, and leaving with him, an authentic certificate, signed by the officer for the said inland duties, hereby set and imposed, of the division from whence such coffee, tea, cocoa nuts or chocolate shall be brought, that, in case of coffee tea or chocolate, the inland duties charged or chargeable by this act upon the said coffee tea or chocolate, so intended to be brought in as aforesaid, have been actually paid, or that the same hath been condemned as forfeited, or was part of the stock in hand of some druggist, grocer, chandler, coffee-house-keeper or chocolate-house-keeper, or other person or persons, body politick or corporate, selling or dealing in coffee tea or chocolate, or making of chocolate, and in case of bringing in cocoa nuts, that the same have been duly entered with the officer or officers of his Majesty's customs, or that they were condemned as forfeited, or were part of the stock in hand of some druggist or other person selling or dealing therein, upon or before the said twenty fourth day of *June* one thousand seven hundred and twenty four, of which an account of such coffee, tea, cocoa nuts and chocolate, had been taken on or before the said twenty fourth day of *June* one thousand seven hundred and twenty four, and expressing the quantity and quality thereof, and at what place the said inland duties were so paid for the said coffee tea or chocolate, or at what port or place the customs and duties were so paid for such cocoa nuts, or the said coffee, tea, cocoa nuts or chocolate, were condemned, or of whose stock in hand the same was part; on pain of forfeiting the coffee, tea, cocoa nuts or chocolate, so brought in without such notice and certificate as aforesaid, and treble the value thereof, together with the canisters, bags, jars, tubs, boxes, casks and other vessels or package whatsoever containing the same.

Officers by day
may enter
ware-houses,
&c. and take
account.

XII. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, it shall and may be lawful for the officers for the said inland duties hereby set or imposed, or any of them from time to time, and at all times by day, to enter into all and every the ware houses, store-houses, rooms, shops, cellars, vaults and other places made use of for keeping or making any coffee, tea, cocoa nuts or chocolate, by any druggist, grocer, chandler, coffee-house keeper, chocolate-house-keeper, or other person or persons, body politic or corporate, selling or dealing in coffee, tea, cocoa nuts or chocolate by wholesale or retail, or making chocolate; and by weighing gaging or otherwise to take an account of the quantity and sorts of the said commodities, which shall at any time be in their or any of their custody; in the weighing whereof the owners of any of the said commodities, or some on their behalf, shall be aiding and assisting to the said officers, and keep sufficient just weights and scales to be made use of by the said officers for that purpose. And if any such druggist, grocer, chandler, coffee-house-keeper or chocolate-house-keeper, or other person or persons, body politick or corporate, selling or dealing in coffee, tea, cocoa nuts or chocolate by wholesale or retail, or making chocolate, shall hinder or refuse the said officers, or any of them, to enter into such his her or their ware-houses store-houses, rooms, shops, cellars, vaults or other places, or to take such account as aforesaid, or shall neglect to keep sufficient just weights and scales to be made use of by the said officers for the purpose aforesaid, or shall keep any false weights or scales, or shall neglect or refuse to assist the said officers in the weighing as aforesaid, or shall let hinder or obstruct any of the said officers in the execution of the powers and authorities given to him or them by this act, the person or persons offending therein, shall, for every such offence, forfeit and lose the sum of one hundred pounds.

Penalty 100 l.

On oath of sus-
picion of con-
cealing, &c.
coffee, &c.

XIII. Provided always, and it is hereby further enacted by the authority aforesaid, that in case any officer or officers for the said duties by this act granted, shall have cause to suspect that any coffee, tea, chocolate or cocoa nuts,

nuts, shall be fraudulently hid or concealed in any place whatsoever, either entered for the keeping of the same as aforesaid, or not entered, with an intent to defraud his Majesty of his duties thereon, then, and in such case, if such place shall be within the cities of *London* or *Westminster*, or within the limits of the weekly bills of mortality, upon oath made by such officer or officers before the commissioners for the duties by this act granted, or any two or more of them, or in case the same shall be in any other part of *Great Britain*, upon oath made by such officer or officers, before one or more justice or justices of the peace of the county, riding, division or place where such officer or officers shall suspect the same to be so hid or concealed, setting forth the ground of such his or their suspicion; it shall and may be lawful to and for the said commissioners for the said duties, or justice or justices of the peace respectively before whom such affidavit or affidavits shall be made, if he or they shall judge it reasonable, by special warrant or warrants under his or their respective hands and seals, to authorize and empower such officer or officers by day or by night, but if in the night time then in the presence of a constable or other lawful officer of the peace, to enter into all and every such place or places where he or they shall so suspect such coffee, tea, chocolate or cocoa nuts, shall be so fraudulently hid or concealed, and seize and carry away all such coffee, tea, chocolate and cocoa nuts, which he or they shall then and there find so fraudulently hid and concealed, as forfeited for his Majesty's use, together with all and every the bags, canisters, boxes, casks and other package or things wherein the same shall be contained. And if any person or persons whatsoever shall let obstruct or hinder any of the officers for the said duties by this act granted, from entering such places where he or they shall suspect such coffee, tea, chocolate or cocoa nuts, shall be so fraudulently hid or concealed as aforesaid, or in seizing and carrying away such coffee, tea, chocolate and cocoa nuts, which shall be so hid or concealed, together with the bags, canisters, boxes, casks, or other package or things where the same shall be contained, the person or persons offending therein, shall, for every such offence, forfeit and lose the sum of one hundred pounds to be recovered as aforesaid.

commissioners
or a justice
may empower
officers to en-
ter and carry
away coffee,
&c. concealed.

Obstructing,
forfeits 100*l*.

XIV. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, no coffee, tea, cocoa nuts or chocolate, shall be sold uttered or exposed to sale, either by wholesale or retail, but when the same shall be in some or one of the said ware-houses, store-houses, rooms, shops, cellars, vaults or other places so entered as aforesaid, or in some or one of the ware-houses to be approved of by the commissioners of his Majesty's customs for the keeping of coffee tea and cocoa nuts, in pursuance of this act; upon pain of forfeiting all such coffee, tea, cocoa nuts and chocolate, which shall be so sold uttered or exposed to sale, when the same shall be in any other place or places than those entered or approved as aforesaid, and treble the value thereof, together with the canisters, bags, jars, tubs, boxes, casks, and other vessels or package whatsoever containing the same.

No coffee, &c.
to be sold but
in places en-
tered, on pain
of forfeiture
and the treble
value.

XV. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, where any such coffee, tea, cocoa nuts or chocolate, shall be sold in any of the said entered places, in any quantity above the weight of six pounds, the officer or officers for the inland duties hereby set and imposed, of the respective divisions or places where the same shall be so sold, shall be obliged and are hereby required from time to time, upon request of the seller or sellers thereof, without fee or reward, to give to the respective buyer or buyers thereof, certificates in writing signed by the respective officer or officers; expressing the quantities so sold, and the name and names of the respective buyers and sellers thereof, and that the duties by this act granted on such coffee tea or chocolate so sold have been paid, or that such cocoa nuts have been duly entered with the officer or officers of his Majesty's customs,

For above 6*lb*.
of coffee, &c.
sold, officer to
give a certifi-
cate.

customs, or that the same have been condemned as forfeited, or were part of such stock in hand as aforesaid; which certificate shall be left with the officer or officers for the said duties of the respective divisions, to which the same is or are intended to be carried, to satisfy the said officers, that no duties are to be answered for the same, that the seizing thereof may be prevented.

Above 6 lb.
carrying with-
out permit,
forfeited.

XVI. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, no coffee, tea, cocoa nuts or chocolate, exceeding the quantity of six pounds weight, shall be removed or carried from any part of this kingdom by land or by water, without a permit or certificate signed by one or more of the officers for the said inland duties hereby set and imposed; signifying and certifying the names and places of abode of the buyer and seller, and expressing the quantity and species of the commodity so permitted or certified for, and that his Majesty's inland duties chargeable by this act upon coffee tea and chocolate, have been duly paid and satisfied, or that the cocoa nuts have been duly entered as aforesaid, or that the same have been condemned as forfeited, or were part of such stock in hand as aforesaid; upon pain of forfeiting the coffee, tea, cocoa nuts or chocolate, which shall be found carrying from one place to another without such permit or certificate, together with the canisters, bags, jars, tubs, boxes, casks, and other vessels or package whatsoever containing the same; which permit or certificate shall be left with the officer of the division to which the same shall be carried, to prevent the seizure thereof; in which permits or certificates the officers who grant the same, shall express and limit the time for which the same shall continue in force.

The time for
such permit to
be in force to
be expressed.

Times for
making entries
of chocolate.

Every week
within the
weekly bills.
Every six
weeks in other
parts.

50 l. for neg-
lect.

Entry upon
oath.

Before whom
oaths to be
made.

XVII. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, all and every person and persons whatsoever, who shall be a maker of chocolate, or the respective person or persons for whose use he she or they shall make any chocolate, in case the same be made in *London* or *Westminster*, or in any parts within the limits of the weekly bills of mortality, shall weekly and every week, and in case the same shall be made in any other part of *Great Britain*, shall once in every six weeks, make a true and particular entry in writing at the next office for the said inland duties hereby set and imposed, of all chocolate which shall be made by or for him her or them within such week or six weeks respectively; which said entries shall contain the weight of all chocolate by or for him her or them respectively made, within the time to which the same respectively relates; on pain of forfeiting for every neglect of entry, the sum of fifty pounds. Which entry shall be made upon oath by the said makers or proprietors respectively, or by his her or their chief workman or servant employed therein, according to the best of their knowledge and belief; unless such maker or proprietor or their respective workmen or servants, making such entry or entries as aforesaid, be a known *Quaker*, in which case the solemn affirmation of such maker or proprietor, or his her or their workman or servant making such entry, shall and may be taken instead of such oath. And the said entries oaths and affirmations to verify the same, shall for such chocolate as shall be made within the limits of the weekly bills of mortality, be made with and administered by such officer or officers, as shall be appointed by the respective commissioners for the said inland duties, or the major part of them, for the time being; who shall attend at the general office for that purpose in *London* or *Westminster*, who have hereby power to administer the same; and for all chocolate which shall be made in other parts of *Great Britain*, with and by the collectors and supervisors of the district or division within which the respective makers or proprietors shall inhabit (who have hereby power to administer the same) without any fee or charge whatsoever to be demanded or taken for the same. Provided always, that no such maker or proprietor shall

shall be obliged to go or send further than the market town where such chocolate shall be respectively made, or the next market town to the place where his her or their chocolate shall be respectively made, for the making of such entries as aforesaid.

XVIII. And be it further enacted by the authority aforesaid, that all and every such maker or proprietor of such chocolate, in case the same shall be made in *London* or *Westminster*, or within the limits of the said weekly bills of mortality, shall within one week, and in case the same shall be made in any other part of *Great Britain*, shall, within six weeks, next after he she or they shall so make or ought to have made such entry as aforesaid, pay and clear off all the said duties by this act set and imposed on such chocolate which shall be due from him her or them respectively: and that all and every such makers and proprietors of chocolate who shall refuse or neglect to make such payment as aforesaid, shall forfeit and lose, for every such offence, the sum of fifty pounds, over and above the said duty whereof the payment shall be so refused or neglected; and that no such maker or proprietor of such chocolate, after such default in payment of the said duties as aforesaid, shall sell deliver or carry out any chocolate, until he she or they have or hath paid and cleared off his her or their duties as aforesaid; on pain of forfeiting treble the value of all such chocolate so sold delivered or carried out.

XIX. And for the more effectual prevention of the unlawful importation of chocolate ready made from parts beyond the seas, and likewise the clandestine making thereof in *Great Britain*; be it further enacted by the authority aforesaid, that all chocolate, which from and after the twenty fourth day of *June* one thousand seven hundred and twenty four shall be made in *Great Britain*, shall be packed up, and a stamp or mark put upon the same in the manner herein after mentioned; that is to say, all such makers or proprietors of chocolate which shall be made in *Great Britain*, shall from time to time, and at the respective times and places where they are by this act directed and required to make such entries of the chocolate by or for them respectively made as aforesaid, produce all the chocolate contained in such entry, or which ought to be contained in such entry, at the respective offices where such entries are or ought to be made, to the respective officers, who in pursuance of this act shall be appointed for the receiving of such entries; which chocolate shall be inclosed and tied up with thread in several papers, containing one pound weight of chocolate each, and not more or less, each of which papers so tied up, shall, by an officer to be appointed by the respective commissioners for the said duties for that purpose, or the major part of them respectively, have such a mark, stamp, impression or device affixed thereon, as shall be by the said respective commissioners, from time to time, devised or appointed for that purpose; which said mark, stamp, impression or device, shall or may be varied or altered, from time to time, in such manner as the said commissioners shall judge to be most proper for the purposes aforesaid.

XX. And be it further enacted by the authority aforesaid, that all such chocolate as shall or ought to be entred upon or before the said twenty fourth day of *June* one thousand seven hundred and twenty four, within the limits of the weekly bills of mortality, shall within fourteen days after the said twenty fourth day of *June* one thousand seven hundred and twenty four, and all such chocolate as shall or ought to be entred upon or before the said twenty fourth day of *June* one thousand seven hundred and twenty four, in any other part of *Great Britain*, shall within six weeks next after the said twenty fourth day of *June* one thousand seven hundred and twenty four, be brought to the respective offices where the same entries shall or ought to be made, inclosed and tied up in like manner as is before directed; and shall then have such mark, stamp, impression or device, affixed thereon as aforesaid.

XXI. And be it further enacted by the authority aforesaid, that, from and after the end of the said last mentioned six weeks, all such chocolate as shall be found in the possession or custody of any maker or seller of chocolate

(other than and except such chocolate for which the duties granted by this act shall not have been become due or payable) without such mark, stamp, impresson or device thereon, shall be forfeited; and such maker or seller of chocolate shall further forfeit and pay twenty shillings for every pound weight of such chocolate so found in his or her custody or possession without such mark, stamp, impresson or device as aforesaid; and all such chocolate as, from and after the end of the last mentioned six weeks, shall be found removing from one place to another without such mark, stamp, impresson or device as aforesaid, shall be forfeited, and may be seized for his Majesty's use, together with the package containing the same.

Counterfeit-
ing stamp, or
selling choco-
late with a
counterfeit
stamp, for-
feits 500*l.* and
two months
imprisonment.

*Like penalties
for fixing pa-
pers with the
stamp on choco-
late that has
not paid duty,*

XXII. And be it further enacted by the authority aforesaid, that if any person or persons whatsoever shall at any time counterfeit or forge, or cause to be counterfeited or forged, any such mark, stamp, impresson or device, which shall be provided and made use of in pursuance of this act, or shall utter vend or sell any chocolate with such counterfeit mark, stamp, impresson or device thereon, knowing the same to be counterfeit, then every such person or persons so offending therein, shall, for every such offence, forfeit and lose the sum of five hundred pounds, and also shall be committed to the next county goal, there to remain for twelve months, without bail or main-prize.

by 11 Geo. 1. c. 30. § 13.

On three days
notice, permis-
sion to make
chocolate for
private use.

XXIII. And whereas many of his Majesty's subjects have been accustomed, or may be disposed to make, or cause chocolate to be made not for sale, or to make any profit thereof, but to be consumed in their own private families; for the better accommodation of such persons, it is hereby provided and enacted by the authority aforesaid, that, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, in case any such person or persons shall be minded to make any quantity of such chocolate at his her or their own private house, or any other place, and shall give notice in writing, under his her or their hand or hands, of such his her or their intention to make such chocolate, to the officer for the said duties hereby set and imposed of the division or place in which such chocolate for private use is intended to be made, by the space of three days at the least before his her or their beginning to work or make, or causing to be begun to be worked or made such chocolate; in which notice shall be particularly specified the weight or quantity of cocoa nuts designed to be so made into chocolate, the name or names of the person or persons to be employed in the making or working thereof, and the house or place where the same chocolate is to be so made, then, and in every such case, such officer or officers shall sign or give a permission in writing, under his or their respective hand or hands, without fee or reward, for the making or working such quantity of chocolate by such person or persons, and at such place or places, as shall be so notified as aforesaid; and such house or place shall not, in respect of the making such chocolate there, be subject or liable to be surveyed visited or inspected by such officers as aforesaid; any thing in this act before contained to the contrary in any wise notwithstanding.

If three days
after finishing,
it is not en-
tered, stamped,
and duty paid,
forfeited, and
treble value.

XXIV. Provided always, and be it further enacted by the authority aforesaid, that in every such case the chocolate so made as aforesaid for private use, the person or persons who shall work or make the same, or for whose use the same shall be worked or made, do and shall, within three days after the finishing the working or making the quantity of chocolate so permitted to be made for private use, make, or cause to be made, an entry on oath, with the proper officer before directed to take entries of coffee tea and chocolate in the division district or place where such chocolate shall be made as aforesaid, of the whole quantity of chocolate then made by virtue of such permit; and shall bring or produce, or cause to be brought or produced, all such chocolate so made ready wrapt up or inclosed as before is directed, to have such mark, stamp, impresson or device affixed thereon; and at the same time shall pay,

pay, or cause to be paid, the duty hereby imposed for the same chocolate: and that in default of such entry marking or stamping, and payment of such duties as aforesaid, all such chocolate as shall not be entred marked or stamped, or for which such duties shall not be paid as aforesaid, shall be forfeited, and the person or persons for whom the same shall be made, shall forfeit to his Majesty treble the value thereof.

XXV. Provided always, and be it further enacted by the authority aforesaid, that no person or persons shall be permitted to work or make into chocolate, for his her or their own private use, any quantity of cocoa nuts less than half one hundred weight of cocoa nuts at a time; any thing in this act before contained to the contrary notwithstanding.

Not less than 56 lb. of cocoa nuts to be made for private use.

XXVI. And for the better securing the inland duties by this act granted upon coffee and tea sold to be consumed in this kingdom, and upon chocolate which shall be made and sold in *Great Britain* by wholesale or retail, and to the intent that the same may not be too burthensome on the importers of such coffee and tea as shall be exported to parts beyond the seas; it is hereby provided and enacted by the authority aforesaid, that, from and after the said four and twentieth day of *June* one thousand seven hundred and twenty four, all such coffee tea and cocoa nuts as shall be imported into the kingdom of *Great Britain* from any foreign parts, upon the entry thereof at the custom-house, and paying or securing the several subsidies and additional imposts which shall then remain due thereon, shall be forthwith carried or put into such ware-house or ware-houses as shall be for that purpose provided, at the charge of the respective importer or importers of such coffee tea and cocoa nuts, and shall be approved of by the commissioners of his Majesty's customs, or the major part of them, for the time being; and the said importer or importers thereof shall have power to garble and separate in such ware-houses, such coffee and cocoa nuts, as hath been usual, to make it merchantable; and the said coffee tea and cocoa nuts so brought into such ware-house or ware-houses, shall not be taken or carried out thence upon any account whatsoever, other than as is herein after mentioned; that is to say, such of the said coffee and tea as shall be sold to be consumed in *Great Britain*, shall be delivered out of such ware-house or ware-houses, upon payment of his Majesty's duties payable by this act for the same coffee and tea in manner following; that is to say, the importer or proprietor, or such person or persons as shall be appointed by him or her, shall, for such coffee and tea which shall remain in such ware-house or ware-houses within the cities of *London* or *Westminster*, or the weekly bills of mortality, make an entry with the receiver or collector of the said inland duties within the cities of *London* or *Westminster*, who shall be appointed to receive the same, of so much coffee or tea as he or she intends to take out of such ware-house, and pay down in ready money to such receiver or collector the respective inland duties by this act granted, amounting in the whole to two shillings for every pound weight of coffee, and four shillings for every pound weight of tea: and in all other places of *Great Britain* the importer or proprietor, or such person or persons as shall be appointed by him or her, shall make such entries at the office for the said inland duties as shall be appointed for that purpose, which shall be nearest to such ware-house or ware-houses appointed as aforesaid, and pay down the said inland duties to the collector appointed to receive the same; and upon producing a warrant or warrants, certificate or certificates, signed by such respective collector or receiver (certifying that he has received the said inland duties by this act granted) to the respective ware-house keeper or ware-house keepers, such ware-house keeper or ware-house keepers shall deliver out of such ware-house or ware-houses so much coffee or tea, intended for home consumption, as shall be mentioned or expressed in such warrant or warrants, certificate or certificates respectively, to have paid the said inland duties; and the respective ware-house keeper and ware-house keepers are thereupon to give to such importers or proprietors a permit or certificate to accompany

Coffee tea and cocoa nuts imported, to be entred at the custom-house, and ware-housed.

On certificate of paying the inland duties, to be delivered out with a permit.

COFFEE TEA and CHOCOLATE.

Such part as is to be exported, to be delivered on security to export.

accompany such coffee or tea so delivered out (which permit or certificate shall be also signed by an officer attending the said ware-house or ware-houses, who shall be appointed by the said commissioners for the said inland duties, or the major part of them) to prevent the seizing thereof: and as to such cocoa nuts as shall remain in such ware-house or ware-houses, and shall be intended to be taken out of the same, in order to be made into chocolate in this kingdom, an entry thereof shall be first made by the importer or proprietor, or such person or persons as he or she shall appoint, with the respective receiver or collector appointed to receive or collect the said inland duties, as a charge upon such importer or proprietor, and also on the buyer of the same; which said receiver or collector respectively, shall certify such entry to the respective ware-house keeper or ware-house keepers; and upon such certificate, the quantity of cocoa nuts mentioned therein, shall be delivered out of such ware-house or ware-houses accordingly, with a permit or certificate, signed by the officer for the said inland duties at such ware-house, to be delivered to the officer of the said inland duties by this act granted, of the division or place to which such cocoa nuts are intended to be carried, to the intent that the same officer may take the same into stock: And as to such part of the said coffee tea and cocoa nuts, as shall be intended for exportation to parts beyond the seas, the same shall be delivered out of such ware-house or ware-houses unto the importers, or such buyers or other persons as such importers shall appoint in that behalf, upon sufficient security to be first given to his Majesty, his heirs and successors (which security the commissioners of the customs for the time being, or such officer or officers of the customs, as they or the major part of them shall from time to time appoint, are hereby required and impowered to take) that the same and every part thereof shall be exported, and not re-landed in *Great Britain*: which said securities shall be discharged without fee or reward, upon certificate returned or produced to the commissioners of the customs, or such officer or officers as aforesaid, under the common seal of the chief magistrate in any place or places beyond the seas, or under the hands and seals of two known *British* merchants then being at such place or places, that such coffee tea or cocoa nuts were there landed, or upon proof by credible persons, that such coffee tea or cocoa nuts were taken by enemies, or perished in the seas; the examination and proof thereof being left to the judgement of the said commissioners of the customs for the time being.

Coffee tea or cocoa nuts imported, not entered and ware-housed, may be seized with the package and horses.

XXVII. And for preventing all clandestine importing or bringing of coffee tea or cocoa nuts into this kingdom of *Great Britain*; be it further enacted by the authority aforesaid, that if any person or persons, bodies politic or corporate, from and after the said four and twentieth day of *June* one thousand seven hundred and twenty four, shall import or bring any coffee tea or cocoa nuts, which ought to be secured in such ware-house as aforesaid, into *Great Britain*, and shall not make due entries thereof, and bring the same into the said ware-house or ware-houses as aforesaid, the same shall be, and is hereby adjudged to be, clandestinely run and unlawfully imported; and the same shall and may be seized by any officer or officers of the customs, or for the said inland duties hereby granted: and such person or persons, or bodies politic or corporate offending therein, shall forfeit and lose all the coffee tea and cocoa nuts so clandestinely run or unlawfully imported, together with the canisters, bags, casks or other vessels or things containing the same, and the horses carts and other carriages made use of in the carrying of the same.

Proof of paying duties to lie on the claimer.

XXVIII. Provided always, and it is hereby further enacted by the authority aforesaid, that if any dispute shall arise, whether the customs or inland duties payable for any coffee or tea, or the customs for any cocoa nuts, which shall be seized in pursuance of this act, have been duly paid, or that the same or any part thereof have been condemned as forfeited, the proof thereof

thereof shall lie on the owner or claimer thereof, or the person or persons on whom the same shall be found, and not on the officer.

XXIX. And for preventing the clandestine carrying the said coffee tea or cocoa nuts out of the said ware-houses; be it enacted by the authority Ware-house-keeper to keep a book. aforesaid, that the keeper or keepers of the said ware-house and ware-houses, who shall be appointed by the commissioners of his Majesty's customs, and the person or persons who shall be appointed by the commissioners of the said inland duties granted by this act, to attend the said respective ware-houses, shall each of them keep one or more book or books, wherein they shall respectively and separately fairly enter in writing, an exact particular and true account of all coffee tea and cocoa nuts, which from time to time shall be brought into and carried out of the respective ware-house or ware-houses, to which he or they shall respectively belong, and the days and times when the same shall be so brought in and carried out, and how much thereof was delivered out to be consumed and spent in *Great Britain*, and how much for exportation, and the names of the respective person or persons, to whom or for whose use the same was delivered out; and shall at the end of every six months, or oftener if required, transmit in writing an account thereof upon oath to the respective commissioners of the customs, and for the said inland duties hereby granted for the time being, under whom they respectively serve, together with an exact account of how much shall be remaining in the respective ware-house or ware-houses to which they respectively belong: and the said commissioners of the customs, and the commissioners for the said inland duties, severally and respectively are hereby required and enjoined, within one month after the same shall be respectively transmitted to them as aforesaid, to appoint one or more person or persons to inspect the said respective book or books, ware-house or ware-houses, and to examine the same accounts; and if upon examination it shall appear that any of the said coffee tea or cocoa nuts were delivered out otherwise than as aforesaid, or before payment of his Majesty's inland duties for such of the said coffee and tea as shall have been sold to be consumed in *Great Britain*, or giving such security as aforesaid for such of the said coffee or tea which shall be delivered out for exportation as aforesaid, then the ware-house-keeper or ware-house-keepers, and officer or officers respectively offending therein, shall not only be disabled to hold or enjoy any public office or employment but shall also forfeit and lose, for every such offence, the sum of one hundred pounds.

For undue delivery, ware-house-keeper to be incapable of office, and forfeit 100l.

XXX. And be it further enacted by the authority aforesaid, that it shall and may be lawful for the proprietor or proprietors of the said coffee tea or cocoa nuts so to be lodged in any such ware-house or ware-houses as aforesaid, to affix one lock to every such ware-house, the key of which shall remain in the custody of such proprietor or proprietors, and to and for the officer or officers to be appointed by the said commissioners for the said inland duties, to attend such ware-house or ware-houses, to affix one other lock upon every such ware-house or ware-houses, the key whereof to remain in the custody of the said officer for the said inland duties; and the said proprietor and proprietors shall and may in the presence of the said ware-house-keeper or ware-house-keepers, and officer or officers appointed for the said inland duties (who are hereby obliged to attend at all reasonable times for that purpose) view sort and receive out of the said ware-house or ware-houses, the said coffee tea or cocoa nuts, or any part thereof in manner following; that is to say, Such of the said coffee or tea which shall be sold to be consumed in *Great Britain*, upon paying the inland duties hereby charged thereon, to the persons and in the manner herein before prescribed; and such of the said cocoa nuts as are intended to be made into chocolate in *Great Britain*, upon making an entry thereof in the manner before prescribed, and giving permits and certificates, as is before directed; and such of the said coffee tea and cocoa nuts as shall be sold for exportation, upon giving such security as is before in that behalf expressed.

Owner and ware-house-keeper, each to have a lock.

Ware-house-keeper to attend.

Commissioners
may provide
roasting-
houses; of-
ficers to at-
tend.

XXXI. And for the more effectual securing the said inland duties upon coffee by this act imposed, be it further enacted by the authority aforesaid, that it shall and may be lawful to and for the commissioners for the said inland duties for the time being, or the major part of them, if they shall think it convenient and necessary, from time to time, to provide such and so many houses as they shall judge expedient, and at such places as they shall think most proper, for the roasting of all such coffee berries as shall be brought to them respectively for that purpose, and shall constitute and appoint such officers, as they shall think necessary for attending the same, and one or more person or persons at each house, well skilled in the roasting of coffee, who are constantly to attend at such roasting house for that purpose, and also proper materials for the roasting thereof; to which all importers sellers and dealers in coffee, either by wholesale or retail, or any other person or persons whatsoever, may resort to have their coffee berries roasted, bringing a certificate from some or one of the officers for the said inland duties, that the duty of such coffee berries so brought to be roasted hath been paid, or that the same was part of the stock in hand of some dealer in coffee on the said twenty fourth day of *June* one thousand seven hundred and twenty four, or that the same had been condemned as forfeited; for the roasting of which coffee no more shall be paid than eight shillings for every one hundred weight *averdupois* thereof, and in that proportion for a greater or lesser quantity.

8s. per C. for
roasting coffee
berries.

Dealers may
send their own
roaster,

paying 3s.
per C.

While such
houses, no
coffee berries
to be roasted
elsewhere, on
forfeiture, and
5s. per lb.

XXXII. Provided always, and it is hereby enacted by the authority aforesaid, that it shall and may be lawful to and for all sellers and dealers in coffee, either by wholesale or retail, to appoint such person or persons as he or they shall respectively think proper for the roasting of their coffee berries in such houses to be provided as aforesaid, who shall be permitted to roast the same therein accordingly, paying only three shillings for every hundred weight thereof, and in that proportion for a greater or lesser quantity.

XXXIII. And be it further enacted by the authority aforesaid, that from and after the providing of such roasting houses, and during the continuance of the same for the purposes aforesaid, no coffee berries shall be roasted burnt or dried in *Great Britain*, in order to make the same fit for sale, but in some one of those houses to be provided as aforesaid; upon pain of forfeiting the coffee which shall be so roasted burnt or dried in any place, other than in some one of those houses to be provided as aforesaid, and the sum of five shillings for every pound weight of coffee berries, which shall be so roasted burnt or dried in any other place than in some one of the said houses to be provided as aforesaid, and in that proportion for a greater or lesser quantity.

Officer or
roaster not at-
tending, for-
feits for first
offence 10l.
for second 20l.
and is incap-
able, &c.

Not less than
1 C. to be
delivered out:
except, &c.

XXXIV. Provided always, and be it further enacted by the authority aforesaid, that if any officer or officers, roaster or roasters of coffee, who shall be appointed by the commissioners for the said inland duties hereby granted, to attend such roasting houses as aforesaid, shall neglect or refuse to give due attendance at such roasting houses, for the roasting of such coffee as shall be brought thither for that purpose, such officer or officers so neglecting or refusing shall, for every such offence, forfeit and lose the sum of ten pounds for such his or their first offence therein; and in case such officer or officers shall afterwards offend in the same nature a second time, such officer or officers for such second offence shall respectively forfeit the sum of twenty pounds, and also from thenceforth be incapable of holding any office or employment in any branch of his Majesty's revenues. Provided always, that no seller or dealer in coffee tea or cocoa nuts, shall receive out of any of the public ware-houses aforesaid, any less quantity of coffee tea or cocoa nuts, than one hundred weight of each sort at one time, except in such particular cases where the importation and delivering into such ware-houses shall be in less quantities or parcels, or where the said goods shall be pub-
licly

licly sold by any lot or lots parcel or parcels, in less quantities than one hundred weight of each sort.

XXXV. And it is hereby further enacted by the authority aforesaid, that for the better ascertaining the quantities of all coffee, tea, cocoa nuts and chocolate, which shall from time to time be sold, all sellers and dealers therein, or in any of them, and all makers of chocolate, and all coffee-house-keepers and chocolate-house-keepers who shall sell or consume the same, or any of them, in small quantities under the weight of six pounds, shall and are hereby obliged and directed from time to time, after the said twenty fourth day of *June* one thousand seven hundred and twenty four, to keep an account of all such coffee, tea, chocolate and cocoa nuts, which they or any of them, respectively shall so sell or consume in small quantities in each day, and shall every night enter in a book, to be kept for that purpose, an account of the gross quantities of the said several commodities, which have been by him her or them respectively so retailed or consumed in that day in small quantities under the said weight of six pounds; and the said sellers or dealers in coffee, tea, cocoa nuts and chocolate, and coffee-house-keepers and chocolate-house-keepers shall also keep one other book, wherein they shall respectively enter each parcel of coffee, tea, cocoa nuts or chocolate, above the weight of six pounds, which they shall respectively sell in each day: which said parcels of coffee, tea, cocoa nuts or chocolate, above the weight of six pounds, shall not be removed out of the respective sellers custody, without a permit or certificate signed by some officer for the said duties, expressing the quantity and quality of the coffee, tea, cocoa nuts or chocolate so sold, and the name of the persons so selling, and the persons so buying the same, and the place to which the same is intended to be carried, and that the duties by this act charged on the coffee tea and chocolate were paid, or that the cocoa nuts were entered, or that the same were condemned as forfeited, or were part of the stock in hand of some person or persons, expressing their names, of which an account had been taken on or before the said twenty fourth day of *June* one thousand seven hundred and twenty four: which said books shall be and are hereby directed to be prepared for the making such entry as aforesaid, and delivered upon demand unto the respective sellers and dealers in coffee, tea, cocoa nuts and chocolate, by the commissioners for the said inland duties, or such person or persons as they the same commissioners for the said inland duties shall for that purpose direct and appoint. Provided always, that no such seller or dealer as aforesaid, shall have in his her or their custody, more than one such book of each sort at a time; and when the said books in their custody shall be filled up, the same are hereby directed from time to time, to be returned to the respective officer or officers for the said inland duties, from whom the same were respectively received, upon the oath, or in case of a *Quaker*, upon the solemn affirmation, of such sellers or dealers as aforesaid, or his her or their servant or servants who kept the same, and made the entries therein, of the truth of such entries, according to the best of his her or their knowledge and belief; and one or more new book or books shall thereupon be delivered to such respective sellers or dealers, in the room of such book or books so returned, and so *toties quoties*, as often as such book or books shall be filled up with such entries: which said books so kept by such respective sellers or dealers shall from time to time lie open, to be perused by the officers for the said inland duties hereby granted, the better to enable them to make their charges of such duties, and keep their stocks of the increase and decrease of the respective commodities charged therewith. Provided always, that if any such seller and dealer in coffee, tea, cocoa nuts or chocolate, shall neglect or refuse to keep such books, and make such entries therein, or to permit the said officers for the said duties to inspect them, or not return the said books according to the direction of this act, or shall make any false entry

Sellers to keep accounts of quantities daily sold or consumed.

Parcels above 6lb. not to be removed without permit.

Books to be prepared by the commissioners.

Seller to have but one book of each sort. When filled to be delivered back on oath. 11 Geo. 1. c. 30. § 11.

Books to be perused by officers.

Refusers to keep books, &c. or making false entries, forfeit 100*l*.

Coffee and tea
in ware-houses
in 1724.

entry in such book or books, he she or they shall, for every such offence, forfeit and lose the sum of one hundred pounds.

XXXVI. And whereas several quantities of coffee and tea have been or may be imported, and upon importation thereof, the duties which by law remain to the crown on exportation only, have been paid or secured, part of which coffee or tea may, upon the said twenty fourth day of *June* one thousand seven hundred and twenty four, be in some one or more of the ware-house or ware-houses appointed in pursuance of the said act of the tenth year of the reign of her said late Majesty Queen *Anne*, under the care and custody of the respective proprietors thereof, and the respective ware-house-keepers appointed by the commissioners of his Majesty's customs for that purpose; all the duties of which said coffee and tea which are in pursuance of this act to cease and determine on the said twenty fourth day of *June* one thousand seven hundred and twenty four, not having been paid for the same; it is therefore provided enacted and declared by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, so much only of the several and respective inland duties by this act set and imposed upon coffee and tea, as have not been paid for the duties hereby determined, shall be and are hereby set imposed and chargeable upon all the said coffee and tea respectively, which shall be so found in such ware-house or ware-houses upon or after the said twenty fourth day of *June* one thousand seven hundred and twenty four.

XXXVII. And be it further enacted by the authority aforesaid, that the respective importer or importers, proprietor or proprietors of such coffee and tea so found in such ware-house or ware-houses, shall, within one month next after the said twenty fourth day of *June* one thousand seven hundred and twenty four, or upon delivery thereof out of the said ware-houses before the expiration of the said month, make an entry at the custom-house of all such coffee and tea so found, and shall pay or secure the remaining customs or duties thereon, which, notwithstanding this act, are still to be paid or secured at the custom-house at the importation thereof; that is to say, the old subsidy, the new subsidy, the one third subsidy, and the two thirds subsidy, and the additional impost, and on failure thereof, all such coffee and tea shall be forfeited and lost: and in case the said coffee and tea, or any part thereof, shall be exported within the time allowed by law for that purpose from the importation thereof, the exporter or exporters thereof shall, on a proper debenture, be entitled to draw back all the duties that shall have been paid on such importation, or the security for the same shall be vacated, as to so much thereof as shall be exported (except half of the old subsidy so paid or secured as aforesaid, which is to remain to the crown) and upon payment of the inland duty for so much of the said coffee and tea as shall remain unexported, the securities given in respect of the same coffee and tea, shall also be vacated; any law custom or usage to the contrary thereof in any wise notwithstanding.

11 Geo. 1.
c. 30. § 6, 7.

XXXVIII. And be it further enacted by the authority aforesaid, that it shall and may be lawful for the officers of the said duties granted by this act, from and after the twenty fourth day of *June* one thousand seven hundred and twenty four, from time to time to enter into all and every such last mentioned ware-house or ware-houses wherein such coffee and tea, or any of them, shall be kept, and to weigh and take an account of the respective quantities thereof, and the respective proprietors of the same; and to and for the commissioners for the said inland duties, or the major part of them, to appoint one or more ware-house keeper or ware-house keepers of such ware-house or ware-houses of such coffee and tea; which said ware-house keeper or ware-house keepers, so appointed for the same ware-house or ware-houses last mentioned respectively, shall and may affix one lock upon every such ware-house or ware-houses, the key whereof shall remain in the custody of such ware-house-keeper or ware-house-keepers respectively; which said coffee or tea so

remaining

remaining in such ware-house or ware-houses, shall not be taken from or out of the same, without first paying the respective duties imposed thereon by this act: and the said last mentioned ware-house keeper and ware-house keepers shall keep such and the like books, and make such and the like entries therein, and transmit such and the like accounts in writing upon oath to the commissioners for the said inland duties hereby granted, and do and perform all such other matters and things with respect to the coffee and tea which shall be so under their care and inspection, as are prescribed directed and required to be done and performed by the ware-house keepers who shall be appointed, in pursuance of this act, for the ware-houses in which all coffee and tea, which shall be imported into *Great Britain* from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, are directed to be kept, under the like penalties forfeitures and disabilities as the said first mentioned ware-house keeper and ware-house keepers are subject and liable unto, by virtue of this act, for any offence or neglect by them committed against this act.

XXXIX. And be it further enacted by the authority aforesaid, that if any feller or dealer in coffee tea or cocoa nuts, or any maker or feller of chocolate, shall hide or conceal any coffee, tea, cocoa nuts or chocolate, from the sight or view of the officers of the said inland duties by this act granted, with an intent to defraud his Majesty of the same, the person or persons offending therein, shall forfeit and lose all such coffee, tea, cocoa nuts and chocolate, which shall be found so concealed, and treble the value thereof, and also all canisters, bags, boxes, jars, tubs, and other vessels and package containing the same, Coffee tea, &c. concealed, &c. and the treble value forfeited.

XL. And be it enacted by the authority aforesaid, that if, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, any person or persons whatsoever shall assault, resist, oppose, molest, obstruct or hinder, any officer or officers of the customs, or for the duties by this act granted, in the due seizing or securing of any coffee, tea, cocoa nuts or chocolate, which by any officer or officers of the customs, or for the duties hereby granted, shall or may be seized by virtue or in pursuance of this or any other act or acts now in force, or hereafter to be made, or shall by force or violence rescue, or shall cause to be rescued, any of the said commodities, after the same shall have been seized by such officer or officers as aforesaid, or shall attempt, or endeavour so to do, or after such seizure shall strike, break, or otherwise destroy or damage any vessels or package wherein the same shall be contained, all and every the party or parties so offending, shall, for every such offence, forfeit and lose the sum of fifty pounds. 50*l.* penalty for assaulting, &c. officer, &c. or for rescuing or damaging coffee, &c. seized.

XLI. And it is hereby further enacted by the authority aforesaid, that all fines and penalties, and all forfeitures, as well specific as pecuniary, relating to the inland duties by this act imposed, or to the commodities hereby prohibited to be imported, or to any seizures made in pursuance of this act, shall be sued for levied and recovered, or mitigated, by such ways means and methods, as any fine, penalty and forfeiture is or may be recovered or mitigated by any law or laws relating to his Majesty's revenues of excise, or any of them, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, for any thing done in that part of *Great Britain* called *England*, or the court of exchequer at *Edinburgh* for any thing done in that part of *Great Britain* called *Scotland*; and that one moiety of every such fine penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety thereof to him or them that shall seize inform and sue for the same. Penalties sued for as by laws of excise.

XLII. Provided always, and it is hereby enacted by the authority aforesaid, that such persons as shall, for the time being, be in pursuance of this act appointed commissioners for the duties on coffee tea and chocolate, arising or to arise in *England*, *Wales*, or town of *Berwick upon Tweed*, or the major part of them, shall have and exercise the same or like jurisdiction power and authority, Commissioners have the same powers as of excise.

No *certiorari*.

authority, and may judge determine, mitigate or order, in all cases and matters relating to the duties arising within the limits aforesaid, as the commissioners of excise upon beer and ale and other liquors, may or lawfully can or ought to exercise, adjudge, determine, mitigate or order, in like cases or matters in relation to the said duties on excise; and that the judgements which shall be so given, in pursuance of this act, by the said commissioners and justices of the peace respectively, shall be, and are hereby declared to be final, and not liable to be removed by *certiorari* into any of the courts at *Westminster*; any law statute or provision to the contrary thereof in any wise notwithstanding.

Commissioners and officers to be sworn.

XLIII. Provided always, and it is hereby enacted by the authority aforesaid, that every person who shall be appointed a commissioner for the duties by this act granted, and every subordinate officer under such commissioners, who shall receive any salary or allowance in respect of his or their office, shall, before he or they shall act in their respective trusts, take an oath for his and their due and faithful execution of the same, according to this act; which oath shall and may be administered to any commissioner by any other person, who shall be appointed a commissioner as aforesaid, and to the said officers respectively, by any one of the said commissioners, or by one justice of the peace, who shall give to such officer a certificate thereof *gratis*.

General issue.

XLIV. And it hereby enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence in his defence; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff shall discontinue his action, or be nonsuited, or judgement shall be given against him upon demurrer or otherwise, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff.

Treble costs.

XLV. And to the end all the rates and duties upon coffee tea and chocolate consumed in *Great Britain* by this act granted, may be duly and certainly raised, and the same (except the necessary charges of executing this act) may be justly and duly brought into the said receipt of his Majesty's exchequer, according to the true meaning hereof, it is hereby enacted by the authority aforesaid, that from time to time there shall be appointed such and so many commissioners and officers as shall be proper and necessary for managing, raising, collecting and paying, the said several rates and duties herein before granted, and for keeping and rendering the accounts of the same; and that the respective commissioners and officers concerned therein, shall perform their several duties in relation to the premises, as to them respectively shall appertain, under such and the like penalties forfeitures and disabilities for any offence or neglect therein, or for detaining diverting or misapplying any part of the monies arising by the same rates and duties as are prescribed and to be inflicted by virtue of an act of Parliament, made and passed in the ninth year of his late Majesty King *William* the third, intituled *An act for raising a sum, not exceeding two millions, upon a fund for payment of annuities after the rate of eight pounds per centum per annum, and for settling the trade to the East Indies*, for the like offence or neglect relating to the duties thereby granted or referred unto, or for detaining diverting or misapplying any part of the monies which were granted or appropriated by the act of Parliament last mentioned.

Commissioners and officers subject to the penalties of 9 W. 3. c. 44.

Money applied.

XLVI. Provided always, and it is hereby enacted by the authority aforesaid, that one moiety of the monies arising by the said inland duties by this act charged and imposed upon all coffee and tea, and all the money arising by the said inland duty by this act charged upon all chocolate, shall be appropriated issued and applied, and the same are hereby appropriated and made payable to the same uses intents and purposes, as the duties upon coffee, tea, chocolate, cocoa nuts and cocoa paste, continued and made perpetual by the said act of the

the seventh year of the reign of her said late Majesty Queen *Anne*, were appropriated and applicable before the making of this present act, and shall be also subject and liable to the same redemption by Parliament, as the said duties upon coffee, tea, chocolate, cocoa nuts and cocoa paste, continued and made perpetual by the last mentioned act, were by the same act subjected and liable unto; and the remaining moiety of the monies arising by the said inland duties by this act charged and imposed upon all coffee and tea as aforesaid, shall be appropriated issued and applied, and the same is hereby appropriated to the same uses intents and purposes as the duties upon coffee and tea, continued and made perpetual by the said act of the third year of the reign of his present Majesty King *George*, were and stood appropriated and applicable before the making of this present act; and shall also be subject and liable to the same redemption by Parliament as the said duties upon coffee and tea, continued and made perpetual by that act were by the said last mentioned act subject and liable unto.

XLVII. And whereas by law the several subsidies and additional impost, payable upon tea imported from any place within the limits of the *East India* company's charter, are to be computed according to the gross price at which such tea is publicly sold by auction or inch of candle, after the deduction of the customs, and other duties payable thereon to his Majesty at importation, and other deductions; be it enacted by the authority aforesaid, that all tea imported or to be imported as aforesaid, shall, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, pay the old subsidy of twelve pence in the pound, granted by an act of Parliament made in the twelfth year of the reign of his late Majesty King *Charles* the second, according to the reduced value thereof, after the deductions before mentioned; and the several other subsidies and additional impost upon tea are to be paid on the importation thereof, according to such reduced value proportionably; any thing herein contained to the contrary in any wise notwithstanding.

Old subsidy on
imported tea,
by reduced
value.

12 Car. 2. c. 4.

XLVIII. And whereas the several subsidies and additional imposts upon coffee and cocoa nuts imported, are by law charged according to the value at which such coffee and cocoa nuts are sworn by the importers, which by experience has been found to be very unequal, some persons valuing the same at far lower prices than others, to the detriment of the revenue, and the discouragement of fair traders; for remedy thereof for the future, be it enacted by the authority aforesaid, that, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty four, all coffee imported shall be rated at seven pounds for every hundred weight, containing one hundred and twelve pounds; and all cocoa nuts imported, shall be rated at fifty shillings for every hundred weight, containing one hundred and twelve pounds; and the subsidy of twelve pence in the pound, by the said act of the twelfth year of the reign of his said late Majesty King *Charles* the second, shall be paid according to such respective rates of seven pounds and fifty shillings; and the further subsidy, the one third and two third subsidies, and additional impost, shall be paid according to such rates respectively, and not according to the value sworn; any law custom or usage to the contrary thereof in any wise notwithstanding.

Imported coffee rated at 7*l.*
per C. cocoa
nuts at 50*s.*
per C.

XLIX. And whereas, over and above the inland duties by this act charged upon coffee and tea imported, and upon chocolate made in this kingdom, the several duties hereafter mentioned are by law still payable at the custom-house upon and for coffee tea and cocoa nuts imported, that is to say, the old subsidy, the new subsidy, the one third and the two third subsidies, and the additional impost; be it enacted by the authority aforesaid, that the said several subsidies and additional imposts shall be paid or secured, and shall be raised levied and collected in such manner and form, and by such ways and means, and under such penalties and forfeitures, with such discounts allowances and drawbacks, as are mentioned and expressed in the several acts of Parliament

Former customs remain.

COFFEE TEA and CHOCOLATE.

Parliament which granted or continued the said respective subsidies and additional impost; and all powers, penalties, provisions, articles and clauses therein contained, shall continue and be of full force and effect, and shall be applied practised and executed for the raising, levying, collecting, securing, answering and paying, the said respective duties, as fully and effectually, to all intents and purposes, as the same might and ought to have been in case this act had never been made; any thing herein contained to the contrary notwithstanding.

No new powers to import tea.

L. Provided nevertheless, and it is hereby further enacted and declared by the authority aforesaid, that nothing in this act contained shall give or grant, or extend, or be construed to give or grant any power authority or licence to any person or persons whatsoever, to import any tea into any of his Majesty dominions, but such only as could by law import the same, and in such manner as the same could be lawfully imported before the making of this act; any thing herein contained to the contrary thereof in any wise notwithstanding.

Cocoa nuts imported before 29 September 1723.

LI. Provided also, and be it enacted and declared by the authority aforesaid, that in all cases, where it shall appear to the satisfaction of the commissioners of his Majesty's customs, or any three or more of them (who are hereby impowered and required to examine the matter upon oath) that any cocoa nuts have been lawfully imported into this kingdom before the twenty ninth day of *September* one thousand seven hundred and twenty three, and that the duties then payable by law upon the importation thereof have been paid, or secured to be paid, it shall and may be lawful for the owners or importers thereof, to export the same at any time or times before the twenty fourth day of *June* one thousand seven hundred and twenty five, security against fraudulently relanding the same being first given, as is usual in cases of exportation; and upon such exportation, such and the same drawbacks allowances and advantages shall be had and allowed to such importers or proprietors respectively, as if the same had been exported within the respective time or times allowed by law for the exportation thereof: provided such cocoa nuts shall, on or before the twenty fourth day of *June* one thousand seven hundred and twenty four, be brought into some or one of the warehouses to be appointed pursuant to this act, or the key or keys of the warehouse or ware-houses where the same are or shall be then kept, be, on or before the said twenty fourth day of *June* one thousand seven hundred and twenty four, delivered to some or one of the officers to be appointed for the said inland duties, to prevent frauds in relation thereto; any law usage or custom, or any thing in this act contained to the contrary notwithstanding.

LII. And whereas all the real and personal estate of *Robert Dalzell*, late earl of *Carnwath*, attainted of high treason, was forfeited, and great part thereof, by one or more act or acts of Parliament, is vested in trustees to be sold for the use of the public; which part so vested in the trustees, hath been sold accordingly for the sum of five thousand one hundred pounds; and whereas the said *Robert Dalzell*, late earl of *Carnwath*, having for these eight years and upwards been destitute of all necessary subsistence, has contracted considerable debts for the support and maintenance of himself and his family; now, in compassion to the deplorable condition of the said *Robert Dalzell*, late earl of *Carnwath*, and his family, we your Majesty's dutiful and loyal subjects, the Commons of *Great Britain* in Parliament assembled, do humbly pray, that it may be enacted; and be it enacted by the authority aforesaid, that, out of the said five thousand one hundred pounds arising from the sale or produce of the estate of the said *Robert Dalzell*, late earl of *Carnwath*, so forfeited as aforesaid, such sum or sums of money (after paying the proportionable part of the demands of such creditors, whose claims have been allowed upon, and do affect the said estate) shall and may be taken issued and applied for and towards the future support and maintenance of the said *Robert Dalzell*, late earl of *Carnwath*, and his family, and for the payment of his

his debts, without account, imprest, or other charge, to be set upon him for the same, as his Majesty in his great goodness shall, by his sign manual, think fit to direct and appoint: and the commissioners of his Majesty's treasury, or any three or more of them, or the high treasurer for the time being, are hereby authorized impowered and directed to cause the same to be paid to the said *Robert Dalzell*, late earl of *Carnwath*, or his assigns accordingly, without abatement for fees charges or other deductions whatsoever; any former law custom or statute to the contrary, or any incapacity by reason of the attainder of the said *Robert Dalzell*, late earl of *Carnwath*, notwithstanding.

'Anno undecimo

GEORGGII Regis.

C A P. XXX.

An Act for more effectual preventing Frauds and Abuses in the Public Revenues; for preventing Frauds in the Salt Duties, and for giving Relief for Salt used in the curing of Salmon and Codfish, in the Year one thousand seven hundred and nineteen, exported from that Part of Great Britain called Scotland; for enabling the Insurance Companies to plead the General Issue in Actions brought against them; and for securing the Stamp Duties upon Policies of Insurances.

[So much as relates to the Excise.]

Officers of excise may search ships for brandy, &c.

33 Geo. 2. c. 9. § 16.

By warrant may search for brandy, &c. concealed.

WHEREAS, notwithstanding the many good laws, which have been made and passed for preventing of frauds and abuses in his Majesty's duties of excise, and other his Majesty's duties, which have been put under the receipt and management of the respective commissioners of excise in *Great Britain*, the several and respective revenues, arising by and from the said several and respective duties, are very much lessened by the clandestine and collusive importation of brandy, arrack, rum, spirits and strong waters, coffee, tea, cocoa nuts and chocolate, into this kingdom of *Great Britain*, from parts beyond the seas, without payment of any of the duties by law chargeable on the same, and the fair dealers in the said commodities much prejudiced in their trade therein; for remedy whereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *June* one thousand seven hundred and twenty five, it shall and may be lawful to and for the officers of his Majesty's revenue of excise, or any of them, to go on board and enter into any ship or vessel whatsoever, which shall be within the limits of any of the ports of this kingdom, and to continue on board the same, and to rummage and search, in like manner as the officers of the customs may now legally do, for all such arrack, rum, brandy, spirits or strong waters, or other excisable liquors whatsoever, and for all coffee, tea, cocoa nuts, chocolate and cocoa paste; and to seize for his Majesty's use, as well all such of the said commodities, as shall be there found, as by the laws respectively thereunto relating shall be forfeited, together with the casks, boxes, chests, bags, or other package containing the same; and in like manner to seize such of the commodities aforesaid, every or any of them, as before due entry thereof with the proper officer or officers, and without paying or securing the duties on the importation thereof, shall be found unshipping or unshipped out of such ship or vessel, to be laid on land without entry and payment of the duties due for the same respectively, together with the casks, chests, boxes, bags, or other package whatsoever containing the same.

II. And it is hereby further enacted by the authority aforesaid, that in case any officer or officers for the said duty of excise, shall have cause to suspect that any foreign brandy, arrack, rum, spirits or strong waters, shall be fraudulently hid or concealed in any place whatsoever, either entered for keeping the same as aforesaid, or not entered, with an intent to defraud his Majesty of the duties thereon, then and in such case if such place shall be within the cities of *London* or *Westminster*, or within the limits of the weekly bills

bills of mortality, upon oath made by such officer or officers before the commissioners of excise for the time being, or any two or more of them, or in case the same shall be in any other part of *Great Britain*, upon oath made by such officer or officers before one or more justice or justices of the peace for the county, riding, division or place, where such officer or officers shall suspect the same to be hid or concealed, setting forth the ground of his or their suspicion, it shall and may be lawful to and for the said commissioners, or justice or justices of the peace respectively, before whom such affidavit or affidavits shall be made, if he or they shall judge it reasonable, by special warrant or warrants under his and their respective hands and seals, to authorize and empower such officer or officers by day or by night, but if in the night time, in the presence of a constable or other lawful officer of the peace, to enter into all and every such place or places, where he or they shall so suspect such foreign brandy, arrack, rum, spirits or strong waters, shall be so fraudulently hid or concealed, and seize and carry away all such foreign brandy, arrack, rum, spirits or strong waters, which he or they shall then and there find so fraudulently hid and concealed, as forfeited, together with all the casks or other vessels and things wherein the same shall be contained. And if any person or persons whatsoever shall obstruct, oppose, molest, let or hinder any officer or officers of or for the said duties, or any of them, in the doing performing or executing any of the powers or authorities by this act given to such officer or officers, every such person or persons offending therein shall, for every such offence, forfeit and lose the sum of one hundred pounds.

Obstructing officer forfeits 100*l*.
See 6 Geo. 1. c. 21. § 14. & 9 Geo. 2. c. 23. § 9.

III. And it is hereby further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, no arrack, brandy, rum, spirits or strong waters, whether *British* or foreign, shall be sold uttered or exposed to sale, either by wholesale or retail, but when the same shall be in some or one of the warehouses, store-houses, rooms, shops, cellars, vaults or other places, entered or to be entered in pursuance of an act of Parliament made in the sixth year of the reign of his present Majesty, intituled *An act for preventing frauds and abuses in the public revenues of excise and customs, stamp-duty and house-money*; on pain of forfeiting all such arrack, rum, spirits and strong waters, which shall be so sold uttered or exposed to sale, contrary to the true intent and meaning of this act, together with the casks bottles or other vessels containing the same, over and above the penalty of forty shillings *per* gallon imposed for the said offence by the said act of the sixth year of his Majesty's reign.

No brandy, &c. to be exposed to sale but in an entered place.
6 Geo. 1. c. 21. § 15.
6 Geo. 2. c. 17. § 11.
9 Geo. 2. c. 23. § 13.

IV. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, all and every person and persons whatsoever, who shall keep a public-house, shop, cellar or ware-house, for selling of brandy, arrack, rum, spirits or strong waters, and shall have in his her or their custody, or in the custody of any other person or persons for his her or their use, any coffee, tea, chocolate or cocoa nuts, exceeding the quantity of six pounds of any of the said commodities, shall be deemed and taken to be sellers and dealers in the said commodities within the meaning of this and the said former act for charging inland duties upon coffee tea and chocolate.

Sellers of brandy, &c. having more than 6 lb. of coffee, &c. deemed dealers.

V. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, no dealer in tea, or manufacturer or dyer thereof, or pretending so to be, shall counterfeit or adulterate tea, or cause or procure the same to be counterfeited or adulterated; or shall alter fabricate or manufacture tea with *Terra Japonica*, or with any drug or drugs whatsoever, nor shall mix or cause or procure to be mixed with tea any leaves, other than leaves of tea, or other ingredients whatsoever; on pain of forfeiting and losing the tea so counterfeited,

Adulterating tea forfeits it, and 100*l*.
See 4 Geo. 2. c. 14. § 11.

counterfeited, adulterated, altered, fabricated, manufactured or mixed, and other thing or things whatsoever added thereto, or mixed or used therewith, and also the sum of one hundred pounds.

10 Geo. 1.
c. 10. § 36, 37.

VI. And whereas by an act passed in the tenth year of the reign of his present Majesty, for repealing certain duties therein mentioned, payable upon coffee, tea, cocoa nuts, chocolate and cocoa paste, and for granting inland duties in lieu thereof, and for other purposes therein mentioned, it was enacted that the importer or importers, proprietor or proprietors of such coffee and tea, as were found in the ware-houses appointed by the commissioners of the customs for the reception thereof, should, in one month next after the twenty fourth day of *June* one thousand seven hundred and twenty four, or upon delivery thereof out of the said ware-houses, before the expiration of the said month, make an entry at the custom-house of all such coffee and tea so found, and pay or secure the remaining customs or duties due thereon, or on failure thereof, that all such coffee and tea should be forfeited and lost, and in case such coffee and tea or any part thereof, should be exported within the time allowed by law for that purpose from the importation thereof, the exporter or exporters should, on a proper debenture, be entitled to draw back all the duties paid on such importation, or the security for the same should be vacated, except half of the old subsidy;

Warehoused
coffee, &c. ex-
ported before
25 March,
1726.

VII. And whereas a considerable quantity of coffee and tea was found in the said warehouses, which had been there upwards of three years, and for which the remaining duties were paid or secured according to the directions of the said act, part of which coffee and tea hath been exported to parts beyond the sea, and some doubts have arisen upon the making out of the debentures for drawing back the duties of such coffee and tea so exported, the exportation of which coffee and tea not being by law restrained to any particular time; for obviating of which doubts, be it enacted and declared by the authority aforesaid, that the exporters of all such tea and coffee, as have been exported since the said twenty fourth day of *June* one thousand seven hundred and twenty four, or shall be exported before the twenty fifth day of *March* one thousand seven hundred and twenty six, are and shall be entitled to draw back the respective duties so paid or secured for the same, except half of the old subsidy; any law custom or usage to the contrary notwithstanding.

No tea to be
imported but
from the place
of its growth.

See 18 Geo. 2.
c. 26. § 10, 11.

VIII. And whereas great quantities of tea imported into *Flanders*, *Holland*, and other parts beyond the seas, directly from the *East Indies* by foreigners, are from thence imported into this kingdom, on pretence that such tea was formerly exported from hence, to the great prejudice of the trade and navigation of this kingdom, and to the great discouragement and loss of the fair importers of the said commodity from the place of its growth; be it therefore enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, no tea whatsoever shall be imported into this kingdom from any place whatsoever, other than from the place of its growth, although the same may have been formerly exported from hence, or upon any other pretence whatsoever, on pain of forfeiture of all such tea, one moiety whereof shall be to the use of his Majesty, his heirs and successors, and the other moiety to the use of such person and persons as shall seize and sue for the same; any law, statute, custom or usage to the contrary whatsoever notwithstanding.

IX. And whereas, in order to increase the weight of roasted coffee, whereby to defraud and impose upon such as buy the same, divers evil disposed persons, at the time or times of roasting such coffee, or soon after, or before the selling thereof, do use or mix or cause to be used or mixed therewith, or do add or cause to be added thereto, butter, lard, grease, water, or other materials whereby such coffee is rendered less wholesome, to the prejudice of the health of his Majesty's subjects, and to the loss and injury of all honest

honest and fair dealers therein; for preventing whereof, be it enacted by the authority aforesaid, that, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, no person or persons whatsoever, either in roasting, or soon after the roasting, or before selling thereof, shall, in order to increase the weight of such coffee, use, or add thereto, or mix therewith, any butter, lard, grease, water, or other materials whatsoever; on pain of forfeiting, for every such offence, the sum of one hundred pounds; and if any trader or dealer in coffee shall knowingly buy or sell any coffee so mixed, or to which such addition shall be made, every such trader or dealer shall, for every such offence, forfeit and lose the sum of one hundred pounds.

100 l. penalty on roasters of coffee mixing butter, &c.

X. And whereas several dealers in brandy, arrack, rum, spirits and strong waters, coffee tea and cocoa nuts, in order to secure quantities of the said commodities, which have been clandestinely imported without paying any of the duties by law charged thereupon, from being seized as forfeited for such clandestine importation thereof, do frequently take out permits from the officer or officers for the said duties upon coffee tea and chocolate, brandy, arrack, rum, spirits and strong waters, for the removing of the said commodities from one place to another, but in reality do not remove the commodities, from the respective places they are authorized by such permit to remove the same, to the respective places they are by such permit authorized to carry the said commodities unto, but make use of such permits for securing the like quantity of commodities mentioned in such permits, which have been clandestinely imported, from being seized as forfeited for such clandestine importation; for remedy whereof, be it further enacted by the authority aforesaid, that, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, if any person or persons whatsoever shall take out any permit or permits from the officers employed in the said duties, or any of them, for removing of any of the said commodities from one place to another; and if, within the times limited in such permit or permits respectively, the party or parties by or for whom such permit or permits shall be so taken out, shall not either actually and really send away all the commodities by such permits authorized thereby to be sent away, pursuant to the true intent and meaning thereof, or, in default of so sending away such commodities, shall not, before the expiration of the time limited in and by such permit and permits respectively, return such permit and permits to the officer or officers from whom the same was had; then, and in every such respective case and cases, the person or persons taking out such permit or permits, or for whose use such permit or permits shall be taken out, shall, for every gallon of brandy, arrack, rum, spirits and strong waters, and for every pound weight of coffee tea and cocoa nuts mentioned in such permit or permits, and not removed according to the purport thereof, forfeit and lose treble the value thereof, to be estimated according to the highest rate of the like commodities at the time when such forfeiture shall be incurred. And if such permit or permits are not so returned as aforesaid, and in case, upon taking an account by any of the officers for the said duties upon brandy, arrack, rum, spirits and strong waters, and for the said inland duties of the stock of the coffee tea and cocoa nuts remaining in the hands or custody of the person or persons from or out of whose stock the commodities mentioned in such permit or permits as aforesaid, are thereby authorized to be removed, there shall not appear a sufficient decrease to answer the removal of the commodities mentioned in such permit or permits as aforesaid respectively, then, and in such case, the respective person or persons from or out of whose stock the said commodities mentioned in the said permit or permits shall be authorized to be removed, shall forfeit and lose the like quantities of the respective commodities so permitted to be removed, and not removed according to such permission; to be seized and taken by the officers for the said respective duties for his Majesty's use, out of the like commodities then in the possession

Penalty for taking out permits, and not sending away the goods within time, or returning the permit,

Treble value.

If there be not a sufficient decrease, the officer to seize a like quantity.

No permit for removal, but by direction of the owner.

Penalty 50*l.* or imprisonment.

10 Geo. 1.
c. 10. § 35.

Persons to administer the oaths to dealers in coffee, &c.

On officers complaint, commissioners or justices to summon suspected persons to produce their books of entry, on oath.

Refusing so to do, forfeits 20*l.*

possession of the person or persons forfeiting the same. Provided always, that no person or persons whatsoever shall demand take or receive any permit or permits from any officer or officers for the said respective duties, for the removal of any the said commodities from one place to another, without the special direction in writing of the person or persons, or the known servant or servants of the person or persons, from or out of whose stock the said commodities are to be removed; upon pain of forfeiting, for every such offence therein, the sum of fifty pounds, or, in default of the payment thereof, shall suffer imprisonment for and during the space of three months, without bail or mainprize.

XI. And whereas by the act whereby the said inland duties on coffee tea and chocolate are granted, several oaths and affirmations are appointed to be administered to the sellers of and dealers in the said commodities, relating to their trade therein, and the entries by them made with the officers for the same duties, for better securing the same; and whereas it hath been observed, that, in some instances, where such oaths and affirmations by the said act are to be taken and made by such sellers and dealers, yet many of them neglect or refuse to take the same, insisting that, by the said act, no persons are expressly authorized to administer the same unto them; for remedy whereof, be it further enacted and declared by the authority aforesaid, that it shall and may be lawful to and for such person or persons as the commissioners for the said inland duties for the time being, or the major part of them in that behalf shall appoint, from time to time to administer the said oaths and affirmations to the sellers and dealers who do or shall reside within the weekly bills of mortality, and to and for the collectors and supervisors of excise in all other parts of *Great Britain*, to administer the said oaths, and to take affirmations from the respective sellers and dealers in any of the said commodities within their respective collections and districts.

XII. Provided always, and it is hereby enacted and declared by the authority aforesaid, that it shall and may be lawful for the commissioners of the said inland duties, or any two or more of them for the time being within the respective jurisdiction of the said commissioners, or justice or justices of the peace, upon any officer or officers for the said inland duties making complaint upon oath to such commissioners, or justice or justices of the peace respectively, that he or they do suspect any dealers in the said commodities not to have made true and just entries in the books, which he she or they are obliged in pursuance of the said act to keep for that purpose, of such of the said commodities as he she or they, from time to time, sell or deliver out, or consume (in which oath shall be set forth the causes of such suspicion) to summon such suspected person or persons to appear before the said commissioners, or justice or justices of the peace respectively, with their respective entry books aforesaid; to the intent that such commissioners, or justice or justices of the peace respectively, may examine such suspected person or persons, or such as keep the said book or books, upon his her or their oaths or affirmations, touching the truth of the entries made in their said books: and any such dealer in coffee tea or chocolate, who shall neglect or refuse to make such oaths or affirmations as are by the said last mentioned act required, and by this present act appointed to be administered as aforesaid, being thereunto required by the respective person or persons, who by this act is and are authorized to administer the same, or shall neglect or refuse to attend such summons as aforesaid with his her or their respective entry books, and be examined upon oath as aforesaid, touching the truth of the entries made in their respective entry books, then, and in every such case or cases, the person or persons offending therein, or either of them, shall, for each and every of such offence, forfeit and lose the sum of twenty pounds.

XIII. And whereas in and by the said act of Parliament, whereby the said inland duties on coffee tea and chocolate are granted, it is enacted, that if

any

any person or persons whatsoever should at any time counterfeit or forge, or cause to be counterfeited or forged, the mark, stamp, impression or device, which by the said act of Parliament is directed to be provided and made use of on the paper inclosing each pound of chocolate, in pursuance of that act, or should vend or sell such chocolate with such counterfeit mark, stamp, impression or device thereon, knowing the same to be counterfeit, then every such person or persons offending therein, shall, for every such offence, forfeit and lose the sum of five hundred pounds, and also should be committed to the next county goal, there to remain for the space of twelve months, without bail or mainprize; and whereas the commissioners for the said inland duties having, pursuant to the said act, provided such marks, stamps, impressions and devices, for the stamping and marking papers inclosing such chocolate; and whereas such chocolate as, pursuant to the said act, has been duly entred with the proper officer, and for which the said inland duties have been charged or paid, has from time to time been inclosed in such paper and papers, having on it and them the impression of such marks or stamps so provided as aforesaid; and whereas, after such papers, having on them the impression of such marks or stamps, have been taken from such chocolate as has been so duly entred, and for which the said duties have been duly charged or paid, the same paper or papers, having on it or them the impression of such mark or marks, stamp or stamps, have been fixed unto, placed upon, and made use of to inclose, other chocolate which has not been duly entred, and for which the said inland duties have not been duly charged or paid, whereby his Majesty has been, and is as much and as effectually defrauded of and in his said inland duties on such chocolate, as if the actors in such fraud had counterfeited and forged a stamp or stamps, mark or marks, to resemble such marks or stamps so as aforesaid provided by the said commissioners; for remedy whereof, be it enacted by the authority aforesaid, that if and in case, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, any person or persons whatsoever shall, upon any chocolate which has not been duly entred with the proper officer, and for which the said inland duties have not been duly charged or paid, fix or place such paper or papers, having on it or them the impression of such mark or marks, stamp or stamps, or shall in such paper or papers inclose such chocolate as hath not been duly entred with the proper officer, and for which the said inland duties have not been duly charged or paid, with intent to defraud his Majesty of the said inland duties, for and in respect of such chocolate, that then, and in every such case, every offender therein shall be subject and liable to the penalties and forfeitures which by the said act, made in the tenth year of his said Majesty's reign, are set and imposed upon persons for counterfeiting or forging the stamp or stamps, mark or marks provided, or which shall hereafter be provided, by the commissioners for the said inland duties for the time being, and as if such offender or offenders had actually forged or counterfeited such stamp or stamps, mark or marks.

10 Geo. 1.
c. 10. § 22.

Fixing papers
with the stamp
on chocolate
that has not
paid duty,
500*l.* penalty,
and imprison-
ment.

XIV. And whereas it often happens, that, after chocolate is made up for sale, and duly stamped as the law directs, it receives damage by lying by, or otherwise becomes unfit for sale; be it enacted by the authority aforesaid, that it shall and may be lawful for the owner of such stamped chocolate, in the presence of an officer of excise for the division or place where such chocolate shall be, to open the said chocolate so made and stamped as aforesaid, and to deliver the said stamps to the said officer, and to work the same chocolate over again with fresh cocoa nuts, and that such owner shall be allowed to have the chocolate restamped, paying the inland duty for so much chocolate as shall be added and used in the new working the same, and no more.

Damaged chocolate to be
restamped.

XV. Provided always, and be it enacted by the authority aforesaid, that all persons whatever, who shall work their chocolate over again, shall make proof before the commissioners of the inland duties, or the major part of them, in case the same shall be worked over again within the limits of the

On reworking
chocolate,
proof that
duties are
paid, &c.

bills

COFFEE, &c. RUN GOODS.

bills of mortality, or in case the same shall be worked over again out of the said limits, before any two or more of his Majesty's justices of the peace for the county, division, town or place, where such chocolate shall be so worked, that all and every of his Majesty's duties for the cocoa nuts, wherewith such chocolate was made, and for what cocoa nuts shall be added thereunto in the reworking thereof, have been duly and fully paid, and that all the said chocolate so to be reworked and restamped had been duly entered with the proper officers appointed for that purpose; and, upon failure of such proof to be made, it shall in no wise be lawful to rework and restamp the same.

Concealing
goods liable to
duties, forfeits
the goods and
treble value.

XVI. And for the more effectual discovering and detecting the running of any goods merchandizes and commodities whatsoever, which are either prohibited to be imported, or which are liable to any duty or duties of customs and excise, and inland duty or duties, or to any or either of them; be it enacted by the authority aforesaid, that in case from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, any person or persons whatsoever shall knowingly harbour keep or conceal, or shall knowingly permit or suffer to be harboured kept or concealed such prohibited goods, or run goods, wares, merchandizes or commodities whatsoever, liable to any duty or duties of customs excise and inland duties, or to any or either of them, the party or parties offending therein, whether he she or they have or have not, or do' or do not claim or pretend to have any property or interest in such goods, wares, merchandizes or commodities, so harboured kept or concealed, shall, for every such offence, forfeit and lose all such goods, wares, merchandizes and commodities whatsoever so harboured kept and concealed, and treble the value thereof.

Value to be
taken at the
best rate.

XVII. And it is hereby further enacted and declared by the authority aforesaid, that the single value and worth of such goods, wares, merchandizes and commodities whatsoever so forfeited, shall, from time to time, be deemed and taken to be, according to and at the rate and rates, price and prices as the best goods, wares, merchandizes and commodities of the like sorts kinds and denominations do or shall, at such respective time or times, bear and sell for in *London*.

Prohibited or
run goods of-
fered to sale
may be seized.
*See 9 Geo. 2.
c. 35. § 20.*

XVIII. And for the better detecting and discovering the selling or exposing to sale any goods, wares, merchandizes or commodities which are or shall be prohibited, or which have been or hereafter shall be run, or shall be pretended so to have been or to be; be it enacted by the authority aforesaid, that in case from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, any person or persons whatsoever shall offer or expose to sale any goods, wares, merchandizes or commodities whatsoever, which are or shall be prohibited, or which actually have been or shall be, or shall, by the party or parties so offering or exposing the same to sale, be pretended to have been run, all such goods, wares, merchandizes, and other commodities whatsoever, together with the package whatsoever including and containing the same, shall be forfeited; and shall and may be seized by the party or parties, to whom the same shall be so offered or exposed to sale, or by any officer or officers of customs or excise: provided, that within the respective times next after such seizure herein after mentioned, that is to say, if such seizure shall be made in any place or places within the limits of the weekly bills of mortality, then and in such case, within the space of twenty four hours, and if such seizure shall be made in any other place or places out of the limits of the weekly bills of mortality, that then and in such case, within the space of forty eight hours next after such seizure, such goods, wares, merchandizes and commodities so seized, shall from time to time be put into, and be placed lodged and secured in manner herein after mentioned; that is to say, if such goods, wares, merchandizes and com-
modities

modities are prohibited, or liable unto or chargeable with only duties or customs or import duties, and are not liable unto or chargeable with any excise or inland duty or duties, that then the same be put into, and be placed lodged and secured in some ware-house or warehouses belonging to his Majesty, under the care and management of some of the officers of his custom or import duties, near to the place where the same shall be seized; and in case such seizure be made at a place too remote from any such ware-house, the same shall be lodged in some excise-office near to the place of such seizure; but if such goods, wares, merchandizes or other commodities, be liable to any excise or inland duty or duties, that then, and in such case, the same within the respective times aforesaid, be put into, and be placed lodged and secured in some office or offices of excise, or for the said inland duties, or other safe place under the custody of some officer or officers of excise, or for the said inland duties, near to the place where the same shall be so seized as aforesaid.

Where to be lodged.

XIX. And be it further enacted by the authority aforesaid, that every person and persons whatsoever, so offering or exposing to sale such goods, wares, merchandizes and commodities as aforesaid, over and besides the forfeiting such goods, wares, merchandizes and other commodities, shall also forfeit and lose the treble value thereof, to be estimated in manner as aforesaid.

Offering to sale such goods, forfeits the goods and treble value.

XX. And be it further enacted by the authority aforesaid, that all and every the like prohibited or run goods wares and merchandizes whatsoever, so or as such bought by any person or persons whatsoever, together with the package containing the same, shall in like manner be forfeited, and shall and may be seized and taken from such buyer or buyers thereof, either by the seller or sellers thereof, or by any officer or officers of customs or excise; provided that within the like respective times as are herein before limited and appointed, of and concerning goods, wares, merchandizes and commodities to be seized from the person or persons exposing or offering thereof to sale, such goods, wares, merchandizes and commodities, so to be seized from such buyer or buyers thereof, be placed lodged and secured in the like places respectively, and in the like manner, and in the custody of the like persons respectively, as is before directed and appointed, of and concerning goods, wares, merchandizes and commodities, seized or to be seized from the person or persons offering or exposing thereof to sale.

Prohibited goods may be seized from the buyer.

XXI. And be it further enacted by the authority aforesaid, that in every case where any person or persons whatsoever, shall buy any such prohibited or run goods, wares, merchandizes or commodities whatsoever, or which by the seller, at the time of selling thereof, shall be pretended so to be either prohibited or run, he she or they so buying, over and besides the goods, wares, merchandizes and commodities so bought as aforesaid, shall also forfeit and lose treble the value thereof, to be computed and estimated in manner as aforesaid. Provided always, and it is hereby declared, that it is not meant or intended by this act, that as well the party or parties buying, as also the party or parties selling or offering or exposing to sale such goods, wares, merchandizes or commodities as aforesaid, shall, in any case or cases, both and each of them respectively forfeit or be prosecuted for the treble value of one and the same identical parcel or parcels of such goods, wares, merchandizes or commodities as aforesaid, but that the party or parties, whether buyer or seller of, or offering or exposing to sale such goods, wares, merchandizes or commodities, who with effect shall first prosecute the other of the said parties for such the treble value of such goods, wares, merchandizes or commodities, shall, in every such case and cases, be and is hereby declared discharged and acquitted of and from the like forfeiting, or being prosecuted for or on account of the treble value of every such respective parcel and parcels of goods wares and merchandizes or commodities, for and on account whereof the other party or parties shall be prosecuted with effect. Provided always, that if within one month next after making such

Buyer also forfeits treble value.

Both buyer and seller not to be prosecuted for the same goods.

If no prosecution within one month, ware-house-keeper may prosecute.

seizure as aforesaid, either by the seller or buyer, or by the party or parties to whom such goods, wares, merchandizes or commodities, are or shall be offered or exposed to sale, a prosecution or prosecutions is not commenced, and afterwards carried on for the adjudging and determining of and concerning the forfeiting or not forfeiting of such goods, wares, merchandizes or commodities, by the party or parties as shall so seize the same, that then and in every such case and cases, the ware-house-keeper or keeper of the office of excise or inland duties, or other person or persons in whose custody such goods, wares, merchandizes and other commodities shall be lodged and secured, shall and may prosecute for the forfeiture of such goods, wares, merchandizes and commodities, as after having been so lodged and secured as aforesaid, shall not, within such month next after such seizure, be prosecuted for by the party or parties who shall have seized the same.

10 Geo. 1.
c. 10.

XXII. And whereas, before and at the time of the commencement of the inland duties upon chocolate, granted by an act made in the tenth year of his present Majesty's reign, intituled *An act for repealing certain duties therein mentioned, payable upon coffee, tea, cocoa nuts, chocolate and cocoa paste imported, and for granting certain inland duties in lieu thereof; and for prohibiting the importation of chocolate ready made, and cocoa paste; and for better ascertaining the duties payable upon coffee tea and cocoa nuts imported*, there were in his Majesty's ware-houses, under the care and custody of his officers of customs, several quantities of cocoa paste, and of chocolate imported ready made, which had been seized for having been imported and landed without making due entries and paying the duties thereof; and whereas several other quantities of cocoa paste and chocolate imported, and landed and seized since the commencement of the aforesaid act, and contrary thereto, already are and hereafter may be in such or the like ware-houses; and whereas one moiety of the appraised value of such cocoa paste and imported chocolate, when condemned in his Majesty's courts of exchequer, either at *Westminster* or in *Scotland*, or of the rate and price for which the same hath been or shall be bought at, in his said Majesty's said courts respectively, doth and will belong to his majesty, his heirs and successors, and the other moiety to the party or parties who seized or hath bought the same as aforesaid; but neither of the said moieties can be raised, unless the same be sold and disposed of; which cannot be done, without being liable to be seized a second time, unless the same be inclosed in paper stamped or marked with the stamp or mark already provided in pursuance of the aforesaid act; for remedy whereof, be it enacted and declared by the authority aforesaid, that as for and concerning such chocolate or cocoa paste, as in the manner before mentioned, actually and really was in such ware-house or ware-houses before the said twenty fourth day of *June* one thousand seven hundred and twenty four, in case the respective seizers or buyers thereof do or shall respectively on or before the twenty fourth day of *July* now next ensuing, enter the same with the respective receiver or collector of the inland duties of the place and places, where such respective ware-house or ware-houses shall happen to be, and shall give to such receiver or collector satisfaction, that such chocolate or cocoa paste was actually and really in such respective ware-house or ware houses on or before the said twenty fourth day of *June* one thousand seven hundred and twenty four, that then and in such case, it shall and may be lawful to and for such receiver and collector, and he and they respectively are hereby authorized and required, *gratis* to give to such proprietor or proprietors, under the hand of such receiver or collector, a certificate and certificates in writing, specifying and expressing the respective quantities of such chocolate or cocoa paste, and the time when, and the ware-house or ware-houses from whence the same is intended to be taken; to the intent that by virtue of such certificate or certificates, the respective seizers or buyers of such chocolate or cocoa paste may

For stamping chocolate, &c. seized in 1725.

may either carry the same to the next office for the said inland duties, there to be inclosed in papers, stamped with the stamp or mark pursuant to the said act appointed provided and used for chocolate stock in hand (which it is hereby declared, may in such case lawfully be done, without fee or reward) or to have such chocolate or cocoa paste so to be delivered out, to be made up into chocolate, after the manner of making chocolate in *Great Britain*; and that after the same shall be so made up as aforesaid, that then the same shall and may be inclosed in papers, stamped with the like stamp and mark pursuant to the aforesaid act appointed and provided, and used for chocolate stock in hand (which it is hereby further declared, shall and may in such case, be likewise lawfully done, without fee or reward, and without being charged with, or paying the inland duty for such chocolate or cocoa paste so to be delivered out by virtue or means of such certificate or certificates as aforesaid) And as for and concerning such other seized chocolate or cocoa paste, which since the said twenty fourth day of *June* one thousand seven hundred and twenty four, has been, or hereafter shall be brought into such ware-house or ware-houses as aforesaid, the seizers or buyers thereof respectively, upon his her or their entering the same, with the receiver or collector of the said inland duties of the place and places where such ware-house or warehouses shall happen to be, and his her or their paying or causing to be paid, to such receiver or collector the said inland duties for the same, at and after the rate one shilling and six pence *per* pound, and so proportionably for a greater or lesser quantity of such chocolate and cocoa paste, such receiver or collector of the said inland duties shall and is hereby authorized and required *gratis*, to give to such seizers or buyers a certificate or certificates in writing under his hand; specifying and expressing therein the quantity and quantities of such chocolate and cocoa paste, and of the time when, and the respective ware-house and ware-houses from whence such chocolate or cocoa paste is to be taken; to the intent that the same may be either inclosed in papers stamped with the mark or stamp, pursuant to the said act appointed and provided to denote the charging and paying of the said inland duties, either before or after the same shall again be made up into chocolate in the manner now used in *Great Britain*.

For stamping
chocolate
seized.

XXIII. And whereas, for want of means to discover the fraudulent making of candles, and of sufficient penalties to punish the same when discovered, his Majesty is much defrauded of and in his duties upon candles, and the fair traders in candles are very much discouraged and injured in their respective trades, by the fraudulent and private makers of candles; for remedy whereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that if any chandler or maker of candles, other than and besides compounders for the time being for the duties of candles by them respectively made, or hereafter to be made, shall, from and after the said twenty fourth day of *June* in the year of our lord one thousand seven hundred and twenty five, make use of any melting-house, work-house, ware-house, store-house, shop, room or other place whatsoever, either for the making or keeping of candles, or for the melting or keeping of any wax tallow or other materials proper to be made into candles, or of any copper, kettle, pot, furnace or other vessel or utensil whatsoever, for the melting of wax tallow or other materials to be made into candles, or of any mould or moulds or other utensil whatsoever, for or in the making of mould candles or of other candles, without first making or having made with the proper officer or officers respectively appointed or to be appointed for that purpose, at the next office of excise, within the limits whereof either such melting-house, work-house, ware-house, store-house, shop, room or other place shall be situate, or such

8 Ann. c. 9.
§ 6.

Makers of
candles, ex-
cept com-
pounders,

using melting-
house, &c.
without entry
forfeit 100*l*.

copper,

copper, kettle, pot, furnace, mould or moulds, or other vessel or utensil whatsoever, shall be so as aforesaid used, a true and particular entry or entries in writing thereof, and of every and each of them respectively; every such chandler and maker of candles, other than compounders for the duties on candles, shall forfeit and lose the sum of one hundred pounds, for every such melting-house, work-house, ware-house, store-house, shop, room, or other place whatsoever, and for every such copper, kettle, pot, furnace, mould and moulds, or other vessel or utensil whatsoever, so made use of, without first making or having made thereof respectively such entry and entries as aforesaid.

Hours for officers to search.

100*l.* penalty for obstructing.

3 Ann. c. 9.
§ 14.

XXIV. And whereas when excise officers, either early in the mornings or in evenings, repair and go to the houses, work-houses, and other places belonging to and made use of either by professed chandlers or makers of candles for sale, or by others, who privately and clandestinely make candles (not being compounders) in order to search such houses, work-houses, and other places, in order to discover the clandestine making of candles at such houses, work-houses, and other places, the persons concerned in such frauds pretending such time and times of such coming of such officer or officers to be in the night, and not in the day, they the said officers ought to have with them some constable, or other officer of the peace; and whereas, by colour thereof, and on other like pretences, the excise officers are not admitted to enter into such houses, work-houses, and other places, but are debarred therefrom, and kept out of such houses, work-houses, and other places, and thereby are prevented and hindered from discovering such frauds as then are there respectively carrying on; for remedy whereof, be it enacted by the authority aforesaid, that if, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, upon demand and request made by any officer or officers of excise, between the hours of five in the morning and eleven in the evening, either with or without a constable, or other officer of the peace, or between the hours of eleven in the evening and five in the morning, with a constable or other officer of the peace, the door and doors of such house, work-house, or other place whatsoever, are not immediately opened, and if such officer or officers are not immediately admitted, and permitted to enter and go into any house, work-house, or other place whatsoever, belonging to or made use of by either any such professed chandler or maker of candles for sale, or by such private makers of candles, not being compounders; and if such officer or officers, being so entred into such house, work-house, or other place or places whatsoever, all chests, trunks, boxes, drawers, or other like things, are not, upon the demand or request of such officer or officers immediately opened; or if such officer or officers is not permitted quietly to search and examine all such houses, work-houses, or other places whatsoever, and also all chests, trunks, boxes, drawers, or other like thing or things there found; or if, by keeping such houses, work houses, or other places, or such chests, trunks, boxes, drawers, or other thing or things locked, or otherwise fastened, or if, by any other ways or means whatsoever, such officer or officers shall be obstructed from or hindered, or molested, in such searching and examining any such house, work-house, or other place whatsoever, or such chest, trunk, box, drawer, or other like thing or things whatsoever; that then, and in every such case and cases, the offender therein shall forfeit and lose the sum of one hundred pounds.

XXV. And whereas excise officers coming to search the unentred houses, work-houses, and other places of private and clandestine makers of candles for sale, are by one means or other kept out of, and not permitted to enter or go into, such unentred houses work-houses or places until either a stop is put to the work there going on, or until the candles there privately made or making are carried off; but upon such their searches do find such other circumstances and things in such posture and condition, as sufficiently demonstrate that at such time and times such private making of candles was carrying on,
or

or just before had been there carried on; be it therefore enacted and declared by the authority aforesaid, that if, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, any excise officer ^{If officer, on searching an unentred house, &c. find candles, &c. it is evidence to convict.} or officers, on his or their searching any unentred house, work-house, or place, shall find candles, either made or making, or shall find tallow, or other materials for making candles, melting or then melted, or cottons or rushes spread for the making of candles, or any copper, or other vessel or utensil, for melting tallow to be made into candles, or any mould or other utensil for the dipping or making candles, warm with tallow, or other materials for the making of candles, remaining at the bottom or about the sides of such copper, mould, or other vessel or utensil as aforesaid, such finding in such unentred house, work-house, or other place, such tallow or other materials for making candles, so melting or melted, or such cottons or rushes so spread, or any such copper, mould, or other vessel or utensil, warm with tallow, or other materials, remaining at the bottom or about the sides of such copper, mould, or other vessel or utensil as aforesaid, shall be deemed to be, and hereby is declared to be, sufficient evidence to convict every the offender or offenders, in every such case and cases, of having at that time made use of such house, work-house, or other place, or of such copper, mould, or other vessel or utensil; and to subject and make him her or them, where the same, or any the particulars beforementioned shall be found, liable to the aforesaid penalty and forfeiture of one hundred pounds, for having at such time and ^{Penalty 100*l*.} times made use of them, every or any of them, without having made such entry or entries thereof as is before required; unless the party or parties prosecuted for the same shall give to the commissioners or justices respectively, before whom such prosecution shall depend or be depending, such satisfaction therein, as shall to them respectively appear to be sufficient to acquit him her or them of and from the same.

XXVI. And whereas such private and clandestine makers of candles for sale as aforesaid, do assume to themselves, and are called by other than their true names, and when discovered, to avoid being prosecuted for the same, do withdraw and abscond themselves, that they may not personally have notice of any prosecution for the same, or be served with any summons or process to answer the same; for remedy whereof, be it enacted by the authority aforesaid, that, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, the leaving a summons at the place or ^{Summons.} places where such discovery as aforesaid shall be made, directed to the person or persons who shall be prosecuted for making or having made use of such unentred house, work-house, or other place, or of such unentred copper, mould, or other vessel or utensil as aforesaid, for making candles for sale, directed to such person or persons by his her or their right, or assumed name or names, shall be deemed to be, and is hereby declared to be, as legal and effectual notice and summons, to all intents and purposes, as if such notice or summons was personally given or delivered to or into the hands of the party or parties for whom the same shall be designed, and as if such notice or summons was directed to the party or parties to and for whom the same shall be designed by his her or their proper name or names.

XXVII. And be it further enacted by the authority aforesaid, that if, from ^{Making candles without notice, forfeits 50*l*.} and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, any chandler, or maker of candles for sale, shall begin to work upon, dip, or make any course or making of candles, not being mould ^{10 Ann. c. 26. § 106.} candles, or, in order thereto, shall make any of the preparations herein after mentioned, without first making and delivering, or causing to be made and delivered, to the officer or officers under whose survey such chandler or maker of candles for sale shall be, a declaration in writing of his her or their intention to make such course or making of candles, and of the particular hour or time of the day or night when such course or making is intended to be begun, and of the true number of sticks of which such course or making is intended

intended to consist, and of the sizes and true number of candles intended to be made on every and each stick intended to be made in and at such making or course, every such chandler and maker of candles for sale, on every failure or default in all or any the particulars before mentioned, or having in and at such making or course more sticks or more candles, or larger or bigger candles on any stick or sticks in or of such making or course, than shall be mentioned in such declaration, shall, for every such offence, forfeit and lose the sum of fifty pounds; and if, after such declaration so made as aforesaid, such making or course of candles shall not be begun and proceeded upon at the hour and time or times mentioned in such declaration, or in three hours next after such hour and time, then every such declaration shall be and is hereby declared to be null and void.

What is beginning to work.

XXVIII. And, for avoiding disputes of what shall or shall not be deemed to be a beginning to work upon a making or course of candles, be it further enacted and declared by the authority aforesaid, that lighting any fire under any copper, kettle, or other utensil for the melting tallow or other materials for the making candles, or the finding in such copper, kettle, or other utensil, or in any mould or other utensil for the dipping of candles, tallow or other materials for the making of candles, melted or melting, or cottons or rushes spread or spreading, every or any of them shall be deemed to be, and are hereby declared to be, such a beginning to make and work upon such making of candles, as shall make and cause every such chandler or maker of candles for sale, where the same or any of them shall be found, subject and liable to the aforesaid penalty and forfeiture, and the aforesaid sum of fifty pounds.

On finding candles not entered, and of which the officer has no account, &c. chandler to pay the duty, or liable to a double duty, unless, &c. 8 Ann. c. 9. § 7.

XXIX. And be it further enacted and declared by the authority aforesaid, that if, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, there shall be found in the custody or possession of any chandler or maker of candles for sale, any candles not mentioned in any entry or entries of candles made by such chandler or maker of candles for sale, and of which the officer or officers under whose survey such chandler or maker of candles for sale shall be, hath not had any declaration or account, and that the duties thereof have not been duly charged and paid, that then, and in every such case, every such chandler and maker of candles for sale, where such candles shall be so found, shall be deemed to be, and is hereby declared to be chargeable, and is hereby charged with and shall pay the duties of such candles so found; and in case he she or they do not pay off and discharge the said duties, shall be liable to the double duty of such candles, unless he she or they prove that the duties thereof have been before paid by him her or them, or that he she or they bought them of some other chandler or maker of candles for sale, who before such buying thereof had paid or been duly charged with the duties thereof, and shall also prove, that by the space of six hours next before the buying thereof, he she or they did give to the officer or officers under whose survey he she or they shall be, or at the next excise office, notice in writing of his her or their intention to buy such candles as shall be so found as aforesaid, and of whom they were, or were intended to be bought:

Mixing candles, or removing before weighing, &c. forfeits 100l. 8 Ann. c. 9. § 14.

XXX. And be it further enacted by the authority aforesaid, that if, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, any chandler or maker of candles for sale shall mix or mingle candles, which have not been duly weighed by the proper officer or officers of excise, with others which have been weighed, or shall, from the place or places of his her or their making of candles, fraudulently remove candles before they have been weighed by the surveying officer or officers, or shall fraudulently hide or conceal any candles whatsoever, or materials for the making of candles, with intent to deceive his Majesty of or in his duties upon candles, that then, and in every such case respectively, every such

chandler

chandler and maker of candles for sale, shall forfeit and lose the sum of one hundred pounds.

XXXI. And whereas by the statutes and laws relating to the duties of excise, and to other duties under the receipt and management of the respective commissioners of excise, either as commissioners of excise, or as commissioners of those respective other duties, several and respective particular acts and things authorized by the said statutes to be done by the officer or officers of excise, and of and for the said other respective duties, some in the night-time, and others in the day-time, are, by the said statutes, directed to be done in the presence of a constable or other officer of the peace, but not without such presence of such constable or other officer of the peace; and whereas of late constables and officers of the peace, upon request duly made to them, have refused, and do refuse, to go with such officers of and for the said duties, and to be present at the doing and performing such act and acts, thing and things, at the doing and performing whereof their presence is absolutely necessary, and, for want whereof, such acts have remained, and do remain undone, whereby his Majesty's revenues arising by the said duties are very much lessened; for remedy whereof, be it enacted by the authority aforesaid, that if, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, upon due request made by any officer or officers of excise, or of the duties before mentioned, or any of them, to any constable, headborough, or other ministerial officer of the peace, to go along with him or them, and to be present at the doing or performing of any such act or acts, thing or things, at the doing and performing whereof the presence of such constable, headborough, or other officer of the peace, by the statutes already made or hereafter to be made, is or shall be necessary, such constable, headborough, or other ministerial officer of the peace, shall refuse or neglect to go along with, or to be present with such officer or officers of and for the said duties, or any of them, at the doing or performing such act or acts, thing or things; and if such constable, headborough, or other ministerial officer of the peace, after such request, shall not go along with such officer or officers, and shall not be present at the doing such act or acts, thing or things, at the doing and performing whereof the presence of such constable, headborough, or other officer of the peace, by the said laws and statutes is or shall be necessary; that then, and in every such case such constable, headborough, or other ministerial officer of the peace so refusing, neglecting, and not going or being present, shall, for every such offence, neglect, or not going or being present, forfeit and lose the sum of twenty pounds.

On request of an officer to a constable, &c. to go with him, constable, &c. refusing, forfeits 20*l*.

XXXII. And whereas, notwithstanding the act made in the sixth year of his Majesty's reign, intituled *An act for preventing frauds and abuses in the public revenues of excise, customs, stamp-duties, post-office and house-money*; great difficulties have frequently arisen upon the trial of divers actions, and other prosecutions concerning his Majesty's revenue, or for resisting or obstructing the officers thereof in the execution of their offices, by requiring strict proof of the commissions deputations or other authorities of such officers; for remedy thereof, be it further enacted by the authority aforesaid, that from and after the twenty fourth day of *June* in the year of our lord one thousand seven hundred and twenty five, if upon the trial of any information action or suit whatsoever, relating to his Majesty's customs or excise, or the duties upon salt, or to any other duties whatsoever, or to any seizure or seizures, penalty or penalties, forfeiture or forfeitures, touching or concerning the said duties, or any of them, or the collection thereof; or if upon the trial of any indictment, action, suit or prosecution whatsoever, against any person or persons, for any thing done by virtue or in pursuance of

On trials of informations relating to customs, excise, &c. proof that officer was reputed such, sufficient.

of any act or acts of Parliament relating to the said duties, or any of them; or if upon the trial of any information or indictment for assaulting resisting or obstructing any officer or officers of the customs excise or duties upon salt, or other duties due and payable to his Majesty, in the execution of his or their respective office or offices, or for rescuing any goods or merchandizes, seized or to be seized by any such officer or officers; any question shall arise, whether any person be an officer of his Majesty, his heirs or successors, of or for any of the said duties; in every of the said cases, proof shall and may be made and admitted, that such person was reputed to be, and had acted in, and in fact exercised such office, and at the respective time and times when the matter or matters in controversy upon such trial or trials shall happen to have been done or committed, or omitted to have been done or performed, without producing or proving the particular commission, deputation, or other authority whereby such officer was constituted and appointed; and that in every such case, such proof shall be deemed and taken by the judges or justices before whom any such trial shall be had, to be good and legal evidence, unless, by other evidence the contrary shall be made to appear; any law or usage to the contrary thereof notwithstanding.

10 Ann. c. 19.
§ 6, 7.

Sope-makers
to give notice
of making:

Forfeiture 50l.

What is be-
ginning to
work.

Notice void if
making do not
begin in 6
hours in Lon-
don, &c. or 12
hours else-
where.

XXXIII. And whereas, by the unfair and fraudulent practices of some makers of sope, not only his Majesty's revenue arising by and from the duties on sope, is very much lessened, but other makers of sope, and fair traders therein, are thereby very much discouraged and injured; for remedy whereof, be it enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, every maker and makers of sope respectively, before he she or they doth do or shall begin to make or work upon any making of sope of any sort or kind whatsoever, shall give to the officer of the division or place where such sope is intended to be made, notice in writing of the particular time and hour when and at which such making is intended to be begun, as herein after is mentioned; that is to say, if such making is intended to be in or at any place or places within the limits of the weekly bills of mortality, then and in such case, such notice shall be by the space of twelve hours next before the beginning of every such making; and if such making is intended to be in or at any other place or places out of the limits of the said weekly bills, then and in such case, such notice shall be by the space of twenty four hours next before the beginning of every such making; on pain of forfeiting and losing the sum of fifty pounds, at every time and times when any making of sope shall be begun to be made or wrought upon, without first giving such notice as aforesaid.

XXXIV. And be it further enacted and declared by the authority aforesaid, that the putting lees or lye into the copper pan or other utensil whatsoever, usually and commonly used by such maker of sope, for the making of sope, shall be deemed to be, and is hereby declared to be a beginning to work upon and make such making of sope, and shall subject the maker of sope, where the same shall be found and discovered, to the penalty and forfeiture before mentioned.

XXXV. And be it further enacted by the authority aforesaid, that if such intended making of sope, whereof such notice shall have been given, shall not be begun to be worked upon, and to be actually making within the times herein after mentioned; that is to say, if within the limits of the said weekly bills, then and in such case, within the space of six hours, and if in any other place or places out of the limits of the said weekly bills, then and in such case, within the space of twelve hours next after the particular time or hour mentioned and expressed in such notice or notices respectively, then and in every such case and cases, such notice and notices respectively shall be

be null void and of no effect: and every maker whatsoever of sope, who, after the expiration of the said times, shall begin to make or work upon such making of sope, without having first given a new or other like notice as aforesaid, of his her or their intention to make or work upon such making, shall, in every such case, incur and be subject unto the like penalty and forfeiture, as if he she or they had not thereof given any notice at all.

XXXVI. And whereas by an act made in the tenth year of the reign ^{10 Ann. c. 19.} of her late Majesty Queen Anne, intituled *An act for laying several duties upon* ^{§ 28.} *all sope and paper made in Great Britain, or imported into the same; and upon chequered and striped linens imported; and upon certain silks, callicoes, linens and stuffs, printed painted or stained; and upon several kinds of stamp vellum parchment and paper; and upon certain printed papers pamphlets and advertisements, for raising the sum of eighteen hundred thousand pounds by way of a lottery, towards her Majesty's supply; and for licensing an additional number of hackney chairs; and for charging certain stocks of cards and dice; and for the better securing her Majesty's duties to arise in the office for the stamp-duties by licences for marriages and otherwise; and for relief of persons who have not claimed their lottery tickets in due time, or have lost exchequer bills or lottery tickets; and for borrowing money upon stock, part of the capital of the South-sea company, for the use of the public;* it is amongst other things provided and enacted, that in case stale or rotten sope, or cuttings of sope, be put into a copper or pan in the presence of an officer for the said duties, in order to be refreshed or made new, such officer shall from time to time make an allowance of the duty of the stale or rotten sope or cuttings so put in, and certify every such allowance upon his report to be returned to the head office in the said act mentioned;

XXXVII. And whereas, under colour and pretence of making such allowances, pursuant to the aforesaid clause, and by combinations and confederacies between fraudulent makers of sope, and corrupted officers of and for the said duties, who by bribes have been prevailed upon in such their reports of the makings of sope, sometimes to certify great quantities of stale or rotten sope, or of cuttings of sope put into such makings of sope, when in fact and in truth no such stale or rotten sope or cuttings of sope have really and in fact been put into such makings of sope; and at other times, when small quantities of stale or rotten sope, or of cuttings of sope, have been put into such makings of sope, such officers have been by the means aforesaid prevailed upon to certify, in such his and their report and reports, quantities of such stale or rotten sope, or cuttings of sope, much greater and far exceeding the quantity or quantities, which at such time and times really and in fact have been, and were put into such respective makings of sope, whereby his Majesty has been greatly defrauded of and in his duties on sope; for preventing whereof for the future, be it enacted by the authority aforesaid, that if any stale or rotten sope, or any cuttings of sope, in order to the refreshing thereof, shall, from and after the said twenty fourth day of June one thousand seven hundred and twenty five, be put into any making or makings of sope; unless of the intention and designing so to put such stale or rotten sope, or cuttings of sope, there shall be, or shall have been given to the officer of the division or place where such putting in is intended to be, such notice in writing as herein after is mentioned; that is to say, if such putting in is to be within the limits of the weekly bills of mortality, then and in such case, by the space of twelve hours next before the respective time and times of such putting in such stale or rotten sope, or cuttings of sope; but if in any other place or places out of the limits of the said weekly bills, then and in such case, by the space of twenty four hours next before the respective time and times of such putting in such stale or rotten sope, or cuttings of sope; that in every such case and cases whatsoever, where such putting in shall be, or shall have been without such notice, the officer shall not certify such putting in, or any allowance for or in

No allowance for stale or rotten sope put into makings, without notice.

respect thereof; nor shall the maker or makers of sope, in any such case or cases, have, or be entitled to have any allowance or allowances whatsoever, for or in respect of such putting in such stale or rotten sope, or of such cuttings of sope; any law or statute to the contrary thereof in any wise notwithstanding.

Officers pretending to have had notice, &c. for-
feit 10s. per
lb.

and the maker.

XXXVIII. And be it further enacted by the authority aforesaid, that if from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, any officer or officers of excise, or for the said duties on sope, shall falsely pretend that he or they hath or have had due notice in writing of such putting in of such stale or rotten sope, or of such cuttings of sope, in any case and cases where and in which he or they really and in fact shall not have had such due notice in writing, and shall make such allowance and allowances as aforesaid, and shall falsely certify the same, every such officer and officers for every pound weight of such stale or rotten sope, or cuttings of sope, so falsely allowed or certified as aforesaid, shall forfeit and lose the sum of ten shillings; and every such maker and makers of sope, who shall demand, claim, have or take any benefit or advantage for or in respect of any such allowance, so falsely made or certified by such officer or officers, in every such case and cases, shall forfeit and lose the sum of ten shillings for every pound weight of such stale or rotten sope, or cuttings of sope, as shall be claimed, demanded, had or taken by such maker or makers of sope, for and in respect of such allowance, so falsely made or certified by such officer or officers.

Penalties how
sued for, and
divided.

XXXIX. And it is hereby further enacted by the authority aforesaid, that all fines penalties and forfeitures by this act before imposed, of and concerning the suing for, recovering and dividing whereof other directions are not herein given, shall be sued for recovered levied or mitigated by such ways means and methods, as any fine penalty or forfeiture is or may be sued for recovered levied or mitigated by any law or laws relating to his Majesty's revenues of excise, or any of them, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, for or on account of any thing done or omitted to be done contrary to this act, in the part and parts of *Great Britain* called *England*, *Wales* or town of *Berwick upon Tweed*, or in the court of exchequer in *Scotland*, for or on account of any thing done or omitted to be done contrary to this act, in that part or *Great Britain* called *Scotland*; and that one moiety of every such fine penalty and forfeiture shall be to the use of his Majesty, his heirs and successors, and the other moiety thereof to him or them that shall sue or inform for the same.

Attempting to
corrupt officers
of excise, for-
feits 500l.

XL. And be it further enacted by the authority aforesaid, that if and in case any person or persons whatsoever, liable to the said duties on sope, or to the duties of excise, or to any other duty or duties whatsoever, under the management of the respective commissioners of excise, either as commissioners of excise, or as commissioners of such other duty or duties, or to any of them, in order to corrupt persuade or prevail upon any officer or officers of or for the duties due or payable for and in respect of the goods wares or commodities before mentioned, or of any or either of them respectively, either to do or perform any act or acts, thing or things whatsoever, contrary to the duty of such officer or officers, or to neglect or omit to do or perform any act or acts, thing or things whatsoever, belonging or appertaining to the business and duty of such officer and officers, or to connive at or conceal any fraud or frauds relating to the said duties, or any of them, or not to discover the same, shall, from and after the said twenty fourth day of *June* one thousand seven hundred and twenty five, give, or offer to give or secure to any such officer or officers, any bribe gratuity or other reward whatsoever, that then, and in every such case and cases,

cases, the offender and offenders therein respectively shall, for every such offence, forfeit and lose the sum of five hundred pounds, which shall and may be sued for levied recovered and mitigated by such ways means and methods, as any penalty or forfeiture is or may be sued for levied recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety thereof shall be to his Majesty, his heirs and successors, and the other moiety thereof to the poor of such parish or place where such offence shall happen to be committed.

ANNO

GEORGE II Regis.

C A P. IV.

An act for continuing the Duties upon Malt, Mum, Cyder and Perry, in that Part of Great Britain called England; and for granting to His Majesty certain duties upon Malt, Mum, Cyder and Perry, in that Part of Great Britain called Scotland, for the Service of the Year one thousand seven hundred and twenty six; and for the more effectual preventing Frauds and Abuses in the shipping of Malt for Exportation to Foreign Parts; and for ascertaining the Price of Ale to be sold in Scotland; and for making good the Deficiency on the Lottery Tickets of the Year one thousand seven hundred and twenty four; and for making forth Duplicates of Exchequer Bills, Lottery Tickets and Orders, lost burnt or otherwise destroyed.

[So much as is not expired, and relates to the exportation of Malt.]

No malt entered for exportation, charged with the duties on malt, nor any drawback.

It is also exempted from the perpetual duties
33 Geo. 2. c. 7.
§ 18.

SECT. XLVIII.

AND whereas it hath been found by experience, that the drawbacks given by the several acts of Parliament relating to the duties on malt, out of the duties by the said acts granted, for and upon the exportation of malt from Great Britain to parts beyond the seas; do very much exceed the duties charged upon the same malt at the time of making thereof, by means whereof the makers of such malt are encouraged to run out their malt into combe, and thereby in the making thereof increase the same before it be dried, to more than double the quantity, which the same individual parcel of malt so exported did contain by gaging or measure, when the same was gaged and charged by the officers for the duties chargeable thereon; and notwithstanding the allowances and abatements made by the said act, out of every twenty bushels of malt, at the time that the duties charged thereon are paid; that is to say, an abatement or allowance of four out of every twenty bushels of malt, which shall be charged by the officer by a gage taken in the cistern or in the couch, and in case the charge shall be made from a gage which shall be taken upon the floor, then an allowance or abatement of the duties of ten bushels, out of every twenty bushels which shall be so charged from such floor gage; notwithstanding which abatements and allowances so made out of the said duties as aforesaid, yet nevertheless the said exporters do demand and insist upon it, that they are to have a drawback of six pence for every bushel of malt so by them exported as aforesaid, although the same malt so exported, by their fraudulent way of working the same, is worth little more than the drawback paid and allowed on the exportation thereof, to the great disparagement of the *British* malt in foreign parts, and the diminution of his Majesty's duties upon malt; for remedy whereof, be it enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and twenty six, no malt which shall be entered and made for exportation only, in the manner by this act prescribed and directed, shall, by virtue of this act, be charged or chargeable, or subject or liable to any of the duties by this act charged or imposed upon any malt to be made in *Great Britain*; and that no drawback, out of the duties on malt by this act granted, shall be paid or allowed for any malt whatsoever, which from and after the said twenty fourth day of *June* one thousand seven hundred and twenty six, shall be made and exported from any part of *Great Britain* to parts beyond the seas.

XLIX. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and twenty six, all and every malster and maker of malt for exportation, shall from time to time, before he she or they shall begin to wet or steep any steeping of corn or grain to be made into malt for exportation, give or leave notice in writing with the respective officer or officers for the said duties on malt for the division or place, where such malt is to be and shall be made, of the respective quantities of corn or grain intended to be contained in each steeping so by him her or them intended to be made into malt for exportation to parts beyond the seas; which said corn or grain so intended to be made into malt for exportation, shall from time to time be kept separate and apart, by the respective makers thereof, from all other corn or grain, either made or to be made into malt for home consumption; on pain of forfeiting the sum of five shillings for every bushel of grain contained in any steeping, so entred to be made for exportation, which shall be found mixed with any corn or grain made or to be made into malt for home consumption.

Malt for exportation to be entered.

L. Provided always, and be it further enacted by the authority aforesaid, that no maker or makers of malt whatsoever, shall begin to wet or steep any corn or grain to make into malt for exportation, above the space of six days, before all the corn he she or they may have working on their respective floors to make into malt for home consumption shall be dried off; nor shall the persons aforesaid begin to wet or steep any corn to make into malt for home consumption, above the space of six days, before all the corn or grain he she or they may have working on their respective floors to make into malt for exportation be fully dried, and locked up in the manner by this act directed and expressed; on pain of forfeiting the sum of five shillings for every bushel of corn or grain wetted or steeped contrary to the manner herein prescribed and directed.

When to begin to wet.

LI. And be it further enacted by the authority aforesaid, that when the malt so intended for exportation as aforesaid shall be fully made and dried, and fit for exportation, the same shall from time to time, in the presence of the respective officer or officers for the said duties in the said division or place where the same was made, be measured and carried by the respective makers or proprietors thereof directly on shipboard, if intended to be immediately exported; or else into one or more room or rooms, store-house or store-houses, or other place or places, to be provided by and at the expence of the respective makers or proprietors of the said malt so made for exportation, there to be kept separate and apart from all other malt, under two locks and two keys to each place into which the said malt shall be carried; one of those locks to be provided by the respective makers or proprietors of the said malt, and the other lock to be provided by the supervisor or officer for the said duties in the division or place where the said malt shall be locked up, at the expence of the proprietor of the said malt, whereof one key of each place to be kept by the respective makers or proprietors of the said malt, and the other key by the officer for the said duties for the time being of the division or place where the said malt shall be kept, until the same shall be delivered out for exportation.

When dried, to be shipped in presence of an officer,

or locked up in a store-house.

LII. Provided always, and it is hereby enacted by the authority aforesaid, that it shall and may be lawful to and for the respective supervisors and officers for the said duties, from time to time, during the wetting or steeping the said corn or grain so intended to be made into malt for exportation, and until the same shall be fully made and dried, and carried and locked up as aforesaid, to gage and take an account thereof, in all its operations, in the same manner as they ought to do in case the duties charged upon malt made for home consumption were to be charged thereon, for the better discovering whether any of the malt so intended for exportation be not removed and carried away, to be used for home consumption.

Officers may gage such malt in all its operations, till fully dried, &c.

Officers, on notice, to attend at delivering out.

LIII. Provided always, and to the intent that it may be known, whether all the malt so entred, made, and locked up for exportation, be accordingly exported, and not made use of for home consumption; be it further enacted by the authority aforesaid, that when any maker or proprietor of malt so made for exportation, and locked up and secured for that purpose, shall be desirous to take any of the said malt out of any of the said places where the same shall be locked up as aforesaid, in order to remove the same to some port or place for the exportation thereof, and shall thereof give notice in writing to the officer for the said duties of the division or place where such malt shall be so locked up, by the space of forty hours before the time he desires to take out the same as aforesaid, expressing in such notice the quantity of malt he she or they do then desire to take out, and the port or place to which the same is intended to be removed for exportation as aforesaid, then, and in such case the respective officers for the said duties to whom such notice shall be given as aforesaid, shall and are by this act required to attend, pursuant to such notice, at the respective places where the said malt shall be locked up as aforesaid, and see the malt so desired to be taken out of the same measured, and delivered out to the respective makers or proprietors thereof, or to their respective agents or servants, by them appointed to receive and carry the same to the port or place from whence the same is intended to be exported as aforesaid.

To keep account of malt so delivered out, &c.

LIV. And be it further enacted by the authority aforesaid, that the said respective officers do and shall, from time to time, keep a true account of all the malt which shall be so delivered as aforesaid, and of the person or persons to whom the same belongs; and shall and is hereby required to give to the person to whom or for whom each quantity of malt shall be so delivered out, a certificate in writing, directed to the officer for the said duties in the division or place to which the same is intended to be removed, in order to be exported, expressing the quantity of malt so delivered out, and the name or names of the respective makers or proprietors thereof, and the respective divisions or places from whence the same was so delivered out; which said certificate or certificates shall be signed by the respective officers giving the same, and shall be delivered to the respective officers for the said duties for the time being of the port or place where the said malt shall be so carried to be exported, who shall duly file and keep the same, and make an entry thereof in a book or books to be respectively kept by him or them for that purpose, to the intent that, upon enquiry and examination, it may be discovered whether any maker of malt for exportation shall duly export all such malt as shall be entred by him or them respectively for exportation as aforesaid; and in case the maker or proprietor of such malt, so removed from the place of making thereof, shall neglect or refuse to deliver, or procure to be delivered, such certificate or certificates to such officer for the said duties of the division or place to which the said malt shall be removed in order to be exported, to the intent that the same may be filed and entred in the manner in this act before expressed; then, and in such case, the maker or proprietor so refusing or neglecting to deliver the same, shall, for every such refusal, forfeit and lose the sum of fifty pounds.

Officers at the port to attend the measuring, and to continue on board till the ship be cleared.

LV. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any the officers for the duty on malt, in such of the ports of this kingdom where any malt may is or shall be shipped, in order to be exported to parts beyond the seas, not only to see and attend the measuring of all malt which shall be shipped or laid on board any ship or vessel for exportation to parts beyond the seas, in such port or ports respectively, but also to continue on board such ships or vessels on which such malt shall be laden or shipped, until the same shall be respectively cleared their respective ports.

LVI. And it is also hereby further enacted by the authority aforesaid, ^{The hatches to be kept locked.} that from time to time, during the shipping of malt for exportation on board any ship or vessel, at all such times as the respective proprietors or exporters shall not be actually putting malt or other merchandizes on board, the hatches of the said ships or vessels shall and may be kept locked down with two locks and two keys to each hatch; one of those locks to be provided, and the key thereof kept by the respective proprietors or exporters, and the other lock to be provided, and the key thereof kept, by the respective officer or officers appointed to attend the said shipping; and that the said hatches be kept locked down in the aforesaid manner, from the time the said ships or vessels shall be fully loaded until the time the same shall be ready to sail from their respective ports to foreign parts, to the intent that none of the malt put on board may be relanded.

LVII. And be it further enacted by the authority aforesaid, that every person or persons who shall intend to ship any malt for exportation, shall, by the ^{Notice of shipping to the officer of the port.} space of forty eight hours at least before the beginning to ship or put on board any ship or vessel any malt for exportation, give or send to such officer or officers as aforesaid, of the port or place where such malt shall be intended to be shipped or put on board, notice in writing of the particular day, and of the precise hour of such day, when such shipping or putting on board of such malt is intended to be begun, and also the name of the ship or vessel such malt is to be put on board; on pain to forfeit and lose the sum of five shillings for every bushel of malt which shall be shipped or put on board for exportation without such notice so given or sent as aforesaid. And in case ^{To be exported in nine months.} it shall appear that any of the malt so entred and made for exportation as aforesaid, shall not within the space of nine months next after the making ^{Enlarged to 15 months by the annual act.} and drying thereof, and carrying the same into such room or rooms, warehouses, store-houses, or other places, and there locked up and secured as aforesaid, be exported for parts beyond the seas, according to the purport true intent and meaning of this act, then, and in such case, the proprietor of the malt not so exported, shall, for every bushel thereof, forfeit and lose the sum of five shillings.

LVIII. And be it further enacted by the authority aforesaid, that if any ^{Malster not entering, nor providing store-houses, &c. forfeits 50l.} malster or maker of malt shall refuse or neglect to make such entry as aforesaid, of their respective quantities of corn or grain so intended to be wetted or steeped for exportation, before the wetting or steeping thereof as aforesaid, or shall refuse or neglect to provide and keep such rooms, warehouses, store-houses, and other places, with locks and keys for securing the said malt so intended for exportation as aforesaid, or refuse or neglect to cause all the said malt so intended for exportation, from time to time, within the space of six days next after the same shall be dried, in the presence of the officer for the said duties for the division or place where the said malt shall be made (who is hereby required, upon reasonable notice to be given to him, to attend for that purpose) to be measured carried and locked up in such rooms, warehouses, store-houses, or other places as aforesaid; then, and in every such case, the said maker or proprietor of such malt so neglecting or refusing, shall, for every such neglect or refusal, forfeit and lose the sum of fifty pounds: and in case any person or persons whatsoever shall oppose, molest, ^{Opposing officers, &c. forfeits 50l.} hinder or obstruct, any of the said officers in the due execution of the powers ^{1 Geo. 1. st. 1. c. 2. § 14. 6 Geo. 1. c. 21. § 7.} or authorities given or granted to such officer or officers by this act, or shall break open the hatches of any ship or vessel locked down in the manner herein before mentioned, without the knowledge or consent of the officer or officers appointed to attend the shipping of malt on such ships or vessels, every such person shall forfeit and lose, for every such offence, the sum of fifty pounds.

LIX Provided always, and be it enacted by the authority aforesaid, that, ^{Allowances to malsters on exportation.} in consideration of the extraordinary charges the malsters or makers of malt

M A L T.

malt for foreign exportation will be at for ware-houses and store-houses for locking up of malt, and for the several admeasurements thereof from the time of making such malt to the time of exportation thereof, there shall be allowed to the said malsters and makers of malt the sum of three pence *per* quarter, out of the duties granted or continued by this act, for every quarter of malt which shall be so made and locked up for foreign exportation; any thing herein contained to the contrary notwithstanding.

Anno duodecimo

GEORGE II Regis.

C A P. XXVIII.

*An Act for the Improvement of His Majesty's Revenues of Customs Excise and Inland Duties.**[So much as relates to the Excise.]*

WHERAS in and by an act made and passed in the fifth year of ^{Geo. I. c. 11;} his present Majesty's reign, several penalties were inflicted on officers of the revenue, and others, concerned in making collusive seizures of foreign goods, and for giving rewards to persons discovering the same; notwithstanding which, such practices are still carried on to the diminution of his Majesty's revenues, and the detriment of the fair trader; for the better preventing whereof with respect to tea, coffee, foreign brandy, rum, or other foreign exciseable liquors, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *June* in the year of our Lord one thousand seven hundred and twenty six, it shall and may be lawful to and for the respective commissioners of the customs excise and inland duties, to cause all such goods which shall be seized by any officers of the customs or excise and inland duties, or others, for unlawful importation, or for nonpayment of duties, or for any other cause or forfeiture, to be proceeded against according to the several laws now in force concerning the same: and the said respective commissioners may cause all such tea and coffee which shall be seized within the limits of the city of *London* or *Edinburgh*, and condemned, to be publicly sold there respectively; and for such tea and coffee as shall be seized in any other ports or places within this kingdom, the said commissioners may cause the same, after condemnation, to be brought to, and publicly sold in the said cities of *London* or *Edinburgh* respectively; and for all such foreign brandy, rum, or other foreign exciseable liquors, which shall be seized for nonpayment of duty, or for being prohibited to be imported, the said respective commissioners shall, after condemnation, cause the same to be publicly sold to the best bidder, at such places as the said commissioners shall think proper; any law custom or usage to the contrary in any wise notwithstanding.

Forfeited goods to be proceeded against.

Tea coffee and foreign brandy seized, how sold.

By 15 Car. 2. c. 11. § 17. foreign liquors landed before duty paid, were forfeited, half to the King, and half to the informer.

Officers to have one third.

II. And be it further enacted by the authority aforesaid, that the officer of the customs or excise and inland duties, or other person making such seizure, shall, for his encouragement, be allowed, by the said respective commissioners, one third part of the full sum arising from the public sale of all such tea, coffee, foreign brandy, rum, or other exciseable liquors, free from all charges of condemnation and sale.

III. Provided always, and be it further enacted by the authority aforesaid, that the said respective commissioners, if they shall think fit, may cause such tea as cannot be sold at a public sale for five shillings the pound weight, to be burnt or otherwise destroyed, and the officer or other person making the seizure, to be rewarded in such manner as the said commissioners shall think proper, such reward not exceeding one shilling and six pence for each pound weight of such tea.

Tea not worth 5 s. per lb. to be burnt.

IV. And be it further enacted by the authority aforesaid, that the commissioners of the customs shall cause the remaining part of the produce of such

Remaining
produce of cu-
stoms to be
paid into the
exchequer;

such sales, after paying the reward to the officer, and the charges of condem-
nation and sale for such seizures as are made by any officer of the customs,
to be paid into the receipt of his Majesty's exchequer in lieu of his Majesty's
moiety as now practised; any law custom or usage to the contrary notwith-
standing.

of excise, &c.
to be paid as
now practised.

V. And be it enacted by the authority aforesaid, that the commissioners of
excise or inland duties shall cause the remaining part of the produce of such
sales, after paying the reward to the officer, and the charges of condemna-
tion, and other necessary charges for such seizures as are made by any officer
of excise and inland duties, to be paid as now practised, in lieu of the King's
moiety; any law custom or usage to the contrary notwithstanding.

No custom of-
ficer entitled
to reward
without notice
to next excise
officer;

VI. And the better to prevent any imbezzlement of such goods after sei-
zure, be it enacted by the authority aforesaid, that no officer of the customs,
or other person, shall be intitled to any reward given on the seizure of any
such goods by virtue of this act, unless notice thereof be by him given to
the next officer of excise, or to the supervisor of the district where such sei-
zure shall be made, within forty eight hours after seizure; who shall be oblig-
ed on such notice to take a particular account of the species and quantities of
such goods: nor shall such goods be afterwards removed without a permit or
certificate signed by such officer of excise and inland duties, or supervisor of
the place or district from whence such goods are to be removed; under the
penalties of such goods being resealed as forfeited by any other officers of the
customs, or by any officer of excise and inland duties; and such re seizure shall
and may be sued for prosecuted and recovered by virtue of this act, or any
other law now in force relating to the customs or excise, and inland duties.

nor goods re-
moved with-
out permit.

No officer to
deal in tea,
coffee, bran-
dy, &c.

VII. And be it further enacted by the authority aforesaid, that if any
officer of the customs excise or inland duties shall deal or trade in tea coffee or
in brandy, or other exciseable liquors, such officer shall not only lose his said
office or employment, but also forfeit and lose the sum of fifty pounds to any
person who shall inform or sue for the same, and be likewise rendered inca-
pable of having any place or employment in any branch of his Majesty's
revenue for the future; which last penalties and forfeitures shall and may be
sued for prosecuted and recovered by action of debt, bill, plaint or informa-
tion, in any of his Majesty's courts at *Westminster*, or in his Majesty's court of
exchequer at *Edinburgh* in *Scotland* respectively.

Onus probandi
for foreign
goods to lie on
the owner.

VIII. And be it declared and enacted by the authority aforesaid, that if
any foreign goods shall be seized for nonpayment of duties, or any other
cause of forfeiture, and any dispute shall arise whether the customs excise or
inland duties have been paid for the same, or the same have been lawfully im-
ported, or legally compounded for or condemned, or concerning the place
from whence such goods were brought, then, and in such cases, the proof
thereof shall lie on the owner or claimer of such goods, and not on the officer
who shall seize or stop such goods; any thing in an act of Parliament made
in the sixth year of his Majesty's reign, intituled *An act for preventing frauds
and abuses in the public revenues of excise, customs, stamp duties, post office and
house money*, to the contrary notwithstanding.

6 Geo. 1. c. 21.

Officers may
sue as the laws
now stand in
force.

IX. Provided always, and be it further enacted and declared by the autho-
rity aforesaid, that nothing in this act contained shall extend, or be construed
to extend, to hinder the respective officers, or other proper persons, from su-
ing for prosecuting and recovering the several penalties provided for by the
several laws as they now stand in force with respect to the goods or persons
aforementioned.

8 Geo. 1. c. 18.

Vessels of 40
tons seized
importing
brandy, &c.

XIV. And whereas by an act passed in the eighth year of his present Ma-
jesty, it is enacted, that every ship vessel or boat of the burthen of forty tons
or under, importing foreign brandy, arrack, strong waters or spirits, shall be
forfeited, with all her tackle furniture and apparel; and after condemnation
thereof,

thereof, the principal officers of the customs in the port or place where the same shall be at the time of condemnation, are thereby directed to cause the hull of such ship vessel or boat to be burnt and wholly destroyed; and whereas by the same act it is likewise enacted, that if any boat, wherry, pinnace, barge or galley rowing, or made or built to row, with more than four oars, shall be found upon the water, or in any barge-house, work-house, shed, or other place, within any of the counties of *Middlesex, Surrey, Kent or Essex*, or in the river of *Thames*, either above or below *London Bridge*, or within the limits of the ports of *London Sandwich* or *Ipswich*, or the members or creeks to them, or either of them, respectively belonging (except as therein excepted) such boat, wherry, pinnace, barge or galley, with all her tackle and furniture, shall be forfeited; and after condemnation thereof, the principal officers of the customs in the port or place where the same shall be at the time of such condemnation, are thereby directed to cause such boat, wherry, pinnace, barge or galley, to be burnt and wholly destroyed; and whereas it will be of service to his Majesty in his customs to have the use of such ships, vessels, boats, wherries pinnaces, barges or galleys, to prevent the foul traders carrying on their clandestine designs in importing prohibited goods, and fraudulently landing goods liable to the payment of duties, or relanding goods after the same have been shipped for exportation; be it enacted by the authority aforesaid, that it shall and may be lawful to and for the commissioners of his Majesty's customs to cause any such ship, vessel, boat, wherry, pinnace, barge or galley (except as before is excepted) which shall be seized for any of the reasons aforesaid, and condemned, to be used by the officers of his Majesty's customs, in case the same, or any of them, shall be found to be of service, together with the tackle, furniture, apparel, and materials belonging thereunto, the officer or officers who seized the same being first paid his or their share or shares, according to the direction of the before recited act; any law statute or custom to the contrary notwithstanding.

may be used
by custom of-
ficers, &c.
Or by officers of
excise, by
33 Geo. 2.
c. 9. § 16.

XV. Provided always, and be it further enacted by the authority aforesaid, that if the commissioners of his Majesty's customs shall not think fit, for his Majesty's service, to make use of any ship, vessel, boat, wherry, pinnace, barge or galley, that then, and in such case, the said commissioners shall cause the principal officers of the customs in the port or place where the same shall be at the time of condemnation, to see the hull thereof burnt, as if this act had never been made.

XVI. And whereas, in pursuance of several acts of Parliament, informations are exhibited before the justices of the peace on seizures made by the officers of the customs, salt, excise or inland duties, of goods clandestinely run, or being prohibited, and of vessels, boats, carriages, horses, and other cattle, in order to their hearing and determining the same; and it being necessary, in order thereunto, that a proper valuation be put thereon before the same are condemned, agreeable to the practice now used in his Majesty's court of exchequer; be it enacted by the authority aforesaid, that one or more justice or justices of the peace of the county or place where such seizure shall be made, shall have power to administer an oath to such person or persons, as they think proper, who shall be skilled in the nature and value of the goods, vessels, boats, carriages, horses, and other cattle, mentioned to have been seized in the information or informations exhibited before any justices of the peace, to view the same, and to make a return of the species, quantity, quality, and value thereof, to such justices of the peace in a limited time; and after the goods, vessels, boats, carriages, horses, and other cattle, shall be condemned by the judgement of such justices of the peace, the same shall be publicly sold to the best bidder, at such places and at such times as the said respective commissioners shall think proper; any law custom or usage to the contrary notwithstanding.

Justices, where
seizures are
made, to ad-
minister an
oath to persons
to view them,
and return the
value, &c.

XXII. And

No commodities, except of the growth, &c. of the *Isle of Man*, to be imported from thence.

XXII. And be it further enacted by the authority aforesaid, that no tobacco, wine, brandy, *East India* or other goods or commodities whatsoever, other than such as are of the growth product or manufacture of the *Isle of Man*, shall be brought from the said island after the said twenty fourth day of *July*, into the kingdoms of *Great Britain* or *Ireland*, or within the limits of any port thereto belonging, on any pretence whatsoever; and in case any ship vessel or boat, having on board any such goods brought from the said *Isle of Man* (except as aforesaid) shall be found within the limits of any port of *Great Britain* or *Ireland*, or discovered to have been within the limits of any port of *Great Britain* or *Ireland* as aforesaid, whether bulk has been broke or not, having such goods on board as aforesaid, such ship vessel or boat, together with the tackle apparel and furniture, and also all such goods so found on board, or the value thereof, shall be forfeited and lost; and every person who shall take any such commodities (except as aforesaid) out of any ship vessel or boat coming from the *Isle of Man*, within the limits of any port as aforesaid, or carry the same on shore, or convey the same from the shore when landed, contrary to the true intent and meaning of this act, or be aiding or assisting therein, shall forfeit the sum of one hundred pounds, or suffer six months imprisonment, at the discretion of the court in which he shall be convicted of such offence.

Penalty of entering foreign goods for exportation, to obtain a drawback, and landing them in the *Isle of Man*.

XXIII. And be it further enacted by the authority aforesaid, that if any merchant or other person shall, after the said four and twentieth day of *July* one thousand seven hundred and twenty six, enter any foreign goods for exportation to parts beyond the seas, other than to the said *Isle of Man*, in order to obtain the drawback for the same, and such goods shall nevertheless be carried to the said island, and there landed contrary to the true intent and meaning of this act, that then and in such case, the exporter of such goods shall forfeit the drawback or the amount thereof paid or to be paid for the same, as also the treble value of the said goods; and the master of the ship or vessel on board which such goods shall be shipped and landed as aforesaid, shall be subject and liable to the same penalties and forfeitures, and shall also suffer six months imprisonment, without bail or mainprize.

Isle of Man to be added to the oath in all debentures for foreign goods exported.

XXIV. And be it enacted by the authority aforesaid, that from and after the said four and twentieth day of *July* one thousand seven hundred and twenty six, the *Isle of Man* shall be added to and included in the oath, upon all debentures for foreign goods exported, whereon the exporter is to swear that such goods are not landed or intended to be landed in *Great Britain* or *Ireland* respectively, without which the officers of the customs shall not suffer the debentures to pass; any law or custom to the contrary notwithstanding.

Persons in prison on information relating to the customs excise or salt, not pleading in one term, judgement to be entered by default, and execution against their effects.

XXVII. And be it further enacted by the authority aforesaid, that from and after the twenty third day of *May* one thousand seven hundred and twenty six, if any person or persons, that now is or are, or shall be in prison for want of sufficient bail (such person or persons being taken by *capias* or *capias's* issued out of his Majesty's court of exchequer, or any other his Majesty's courts of record at *Westminster* or *Edinburgh*) upon any information or informations exhibited in any of the said courts against them or any of them, for having been aiding assisting or otherwise concerned in the unshipping out of any ship or vessel, ships or vessels, boat or boats, with intention to be laid on land, any sort of goods or merchandizes whatsoever, liable to the payment of any duties whatsoever, either customs excise or salt, or any goods or merchandizes prohibited to be imported into this kingdom, or for having any such goods or merchandizes whatsoever knowingly come to his or their hands; or upon any information or informations for nonpayment of duties relating to the customs excise or salt duty; or upon any information or informations already exhibited, or to be exhibited in any of the

the said courts, in relation to any fraud or frauds about any drawback or certificate goods or merchandizes, or in relation to any other fraud or frauds whatsoever, already committed or to be committed, in order to diminish or lessen the revenue of the customs excise or salt duty, or upon any penal law or statute whatsoever relating to the said revenues; and shall refuse or neglect to appear or plead to any such information or informations to be delivered to such person or persons, or to the gaoler keeper or turnkey of the prison or prisons, at the prison or prisons wherein such person or persons shall be confined or imprisoned for any of the said offences, by the space of one term, judgement shall be entered against him or them by default; and in case judgement shall be obtained against any such person or persons by default verdict or otherwise, and such person or persons shall not pay the sum recovered against him or them for any of the said offences, execution shall be thereupon awarded and issued not only against the body or bodies of such person or persons so in prison as aforesaid, but also against all the real and personal estate or estates of such person or persons, though such person or persons continue in prison for such sum or sums of money so to be recovered against him or them; any law custom or usage to the contrary notwithstanding.

XXVIII. And whereas great quantities of prohibited goods, and goods liable to the payment of customs excise or salt duty, are by evil disposed persons fraudulently landed in this kingdom; and goods pretended to be shipped outwards, entitled to a drawback or bounty, are frequently not shipped, or after the shipping thereof relanded, whereby they become liable to several penalties; but knowing themselves subject to be prosecuted for the said offences, and that their fraudulent practices may in time be discovered, do frequently before any discovery can be made by the officers of the revenues, cause informations to be entered and filed against themselves in some of the courts at *Westminster* or *Edinburgh*, in the name of some person or persons on his her or their behalf; and if no discovery be made of the said fraudulent practices by the officers of the revenues, the said informations are never prosecuted; but in case the said frauds are discovered by any officer or officers of the revenues, who thereupon enter and file real informations against such offender or offenders, then either some secret agreement or agreements is or are made by such offender or offenders with such person or persons who have filed or exhibited such informations on the behalf of such offender or offenders, or else a plea or pleas of priority of suit is or are pleaded in bar of such real informations prosecuted by the officers of the revenues; whereby the said offenders evade the several penalties inflicted by law, to the great prejudice of the crown, and also to the discouragement of real prosecutions; for the prevention of such fraudulent practices, be it enacted by the authority aforesaid, that from and after the twenty third day of *May* one thousand seven hundred and twenty six, it shall not be lawful for any person or persons whatsoever, to enter or cause or procure to be entered filed or prosecuted, any information or informations in any of the said courts against any person or persons for the recovery of any penalty or penalties inflicted by any of the laws of the customs excise and the duty upon salt, unless the same be entered filed and prosecuted in the name of his Majesty's attorney general, or in the name or names of some officer or officers of some or one of the aforesaid revenues of customs excise or salt duty; and if any information or informations is or are entered in any other person's name or names than as is before mentioned, the same, and all proceedings thereupon had, are hereby declared to be null and void; and the said court or courts where such information or informations is are or shall be so entered filed or prosecuted, shall not permit or suffer any proceeding or proceedings to be had thereupon, and shall cause such information or informations to be taken off the file; any law custom or usage to the contrary notwithstanding.

No information but in the attorney general's name, or of an officer.

Not less than
28lb. of cocoa
nuts to be sold,

To be entered
in a book to
whom cocoa
nuts are sold,
to be perused
by the officer.

XXIX. And for preventing the frauds of such chocolate makers, who buying small quantities of cocoa nuts, do clandestinely make the same into chocolate, and in like manner sell and dispose of the chocolate so made, without paying the inland duty thereon, whereby his Majesty is defrauded of and in the said inland duty on chocolate; be it enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and twenty six, no seller of, trader or dealer in cocoa nuts, shall in any parcel or parcels sell, deliver out, or dispose of, less than the quantity of twenty eight pounds weight of cocoa nuts at the least, at any one time or times. And further, that from time to time, and at all and every time and times when such seller of, trader or dealer in cocoa nuts, shall either sell, deliver out, or dispose of any parcel or parcels of cocoa nuts, of twenty eight pounds weight or more, the party or parties so selling, delivering out or disposing of such cocoa nuts, shall enter or cause to be entered down an account in writing of the christian and surname and names, and place and places of abode of the person and persons to whom, or to or for whose use, or for or upon whose account, such cocoa nuts shall be so sold, delivered out or disposed of; and upon demand or request made by any officer or officers of and for the inland duties on chocolate, shall produce such account or accounts to such officer or officers, and shall permit him and them not only to inspect and peruse the same, but also thereout and therefrom to take an account of the name and names, place and places of abode of the person and persons to whom, or for whose use, or for or upon whose account such cocoa nuts shall be or shall have been sold, delivered out or disposed of; on pain of forfeiting and losing the sum of twenty pounds, for every pound of cocoa nuts which shall either be sold delivered out or disposed of, in any parcel or parcels not containing or amounting in the whole to twenty eight pounds of cocoa nuts at the least, or which shall be or shall have been so sold, delivered out or disposed of, without entering down or causing to be entered down in such account or accounts in writing as aforesaid, the name and names, and place and places of abode of the person and persons to whom, or to or for whose use, or for or upon whose account such cocoa nuts shall be or shall have been so sold, delivered out or disposed, and on pain of forfeiting and losing the sum of twenty pounds every and each time and times, when such seller of, trader or dealer in cocoa nuts shall refuse to permit such officer or officers for the said inland duties, to inspect and peruse such account or accounts as aforesaid, or thereout or therefrom to take such account or accounts as aforesaid.

No officer of
excise subject
to penalty for
not leaving a
copy of charge,
unless required
in writing.

XXX. And be it further enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and twenty six, no gager or officer of his Majesty's duties, either of excise or of any other duty which at this time are or hereafter shall be under the management of his Majesty's commissioners of excise, either as commissioners of excise, and commissioners of other respective duty or duties, or as commissioners of any such duty or duties, shall be liable or subject to any penalty or forfeiture whatsoever, for omitting or neglecting to deliver or leave, or for not delivering or leaving a copy or copies of any charge or charges made by such gager or gagers, officer or officers, for or on account of the said duties, or any of them respectively; unless such copy or copies shall, by the respective party or parties entitled, or that shall be by law entitled to have such copy or copies, or by his her or their order or orders, be required and demanded in writing of and from such gager or gagers, officer or officers respectively; any law or usage to the contrary thereof in any wise notwithstanding.

XXXI. And

XXXI. And be it further enacted by the authority aforesaid, that no action, bill, information or plaint, shall be brought or prosecuted against any such gager or gagers, officer or officers, for any such last mentioned offence or neglect, unless the same shall be commenced before the twenty seventh day of *April* in the year of our lord one thousand seven hundred and twenty six.

XXXII. And whereas discoveries have been lately made of great quantities of foreign goods, liable to the payment of customs excise or the duties on salt, which have been clandestinely imported, without paying the same, but the facts not being discovered within the time prescribed by law for prosecutions to be commenced, for the penalties by law imposed for such offences; his Majesty can only prosecute for the duties in the name of his attorney general, by informations in nature of actions of debt, for recovery thereof; and whereas several persons against whom such informations in nature of actions of debt have been or may be brought, cannot pay the full sum they are or may be sued for respectively, the same amounting in many cases to very large sums, but may be able to pay some part thereof, in case a composition could be made with them for the same; be it enacted by the authority aforesaid, that it shall and may be lawful for the commissioners of his Majesty's treasury, or any three or more of them, or the lord high treasurer, or the commissioners of the treasury for the time being, or any three or more of them, to make such compositions or agreements as to him or them shall seem reasonable, for any such debts incurred by any persons for the customs or other duties of goods so clandestinely imported as aforesaid, before the twelfth day of *May* in the year of our lord one thousand seven hundred and twenty three, and upon payment of the composition-money, to cause the remainder of the debt so compounded for, to be effectually discharged, and the composition-money so paid, to be applied or appropriated in proportion to the several branches to which the same doth or may belong; any law statute or usage to the contrary in any wise notwithstanding.

XXXIII. And it is hereby further enacted by the authority aforesaid, that all forfeitures and penalties by this act imposed for any offence which shall be committed, relating to any part of his Majesty's revenues, under the management of the commissioners of excise or inland duties in *Great Britain*, shall be sued for levied and recovered or mitigated by such ways means and methods, as any fine penalty and forfeiture is or may be recovered or mitigated, by any law or laws relating to his Majesty's revenues of excise, or any of them, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or the court of exchequer at *Edinburgh* respectively; except where it is otherwise provided for by this act. And all forfeitures and penalties by this act imposed, for any offence which shall be committed relating to any part of his Majesty's revenues, under the management of the commissioners of his Majesty's customs in *Great Britain*, shall and may be recovered by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or the court of exchequer in *Edinburgh* respectively; except where it is otherwise provided for by this act. And that all forfeitures and penalties hereby imposed, for any offence which shall be committed in the kingdom of *Ireland*, contrary to this act, shall be sued for recovered and levied by such ways means and methods, as any penalty or forfeiture is or may be sued for or recovered by virtue of any law or laws in force in *Ireland*, relating to his Majesty's revenue there. And one moiety of all such forfeitures and penalties imposed by this act, shall be to his Majesty, his heirs and successors, and the other moiety thereof to him or them who shall seize inform or sue for the same; except in such cases where it is otherwise directed by this act.

XXXIV. And it is hereby enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence in his defence; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff shall discontinue his action or be nonsuited, or judgement shall be given against him upon demurrer, or otherwise, then such defendant or defendants shall have treble costs awarded to him or them against such plaintiff.

Anno primo

GEORGE II. Regis.

C A P. XVI.

An Act for removing Doubts concerning the additional Duty of Two Pence per Gallon upon Low Wines and Spirits of the first Extraction from foreign Materials; and for obviating Questions relating to Appeals in Matters of Excise; and for appointing the Number of Commissioners of Excise, who may hear Causes depending before them.

WHERAS by an act of Parliament made and passed in the twelfth year of his late Majesty King *William* the third, intituled *An act for granting to his Majesty several duties upon low wines or spirits of the first extraction, and continuing several additional duties upon coffee tea, chocolate, spices and pictures, and certain impositions upon hawkers pedlars and petty chapmen, and the duty of fifteen per centum upon muslins, and for improving the duties upon japaned and lacquered goods, and for continuing the coinage duty, for the several terms and purposes therein mentioned,* it was enacted, that from and after the twenty fourth day of *March* in the year of our Lord one thousand seven hundred, and until the twenty fifth day of *March* one thousand seven hundred and six, there should be paid, by way of excise, unto his Majesty, his heirs and successors, for all low wines or spirits of the first extraction, made or drawn by any distiller or other person making or drawing spirits or strong waters for sale or exportation within the kingdom of *England*, dominion of *Wales*, and town of *Berwick upon Tweed*, the rates and duties therein mentioned, over and above the duties payable for spirits perfectly made, and particularly for every gallon of low wines or spirits of the first extraction, made or drawn from any foreign or imported materials, or any mixture therewith, four pence; and whereas by one other act of Parliament made and passed in the third year of the reign of her late Majesty Queen *Anne*, intituled *An act for continuing duties upon low wines, and upon coffee, tea, chocolate, spices and pictures, and upon hawkers pedlars and petty chapmen, and upon muslins, and for granting new duties upon several of the said commodities, and also upon callicoed China ware and drugs,* the aforesaid duties on low wines or spirits of the first extraction, were continued from the twenty fourth day of *March* one thousand seven hundred and six, until the twenty fourth day of *June* one thousand seven hundred and ten; and whereas by one other act of Parliament made and passed in the fourth year of the reign of her late Majesty Queen *Anne*, intituled *An act for laying further duties on low wines, and for preventing the damage to her Majesty's revenue by importation of foreign cut whalebone, and for making some provisions as to the stamp duties, and the duties on births burials and marriages, and the salt duties, and touching million lottery tickets, and for enabling her Majesty to dispose of the effects of William Kidd, a notorious pirate, to the use of Greenwich Hospital, and for appropriating the public monies granted in this session of Parliament,* it was amongst other things enacted, that for every gallon of low wines or spirits of the first extraction, which at any time or times during the term of five years, to commence from the twenty fourth day of *March* one thousand seven hundred and five, should be made or drawn from any foreign materials, or any mixture with foreign materials, there should be paid and payable to her Majesty, her heirs and successors, over and above all other duties charged or chargeable thereupon by the

§ Ann. c. 19.

the said last mentioned, or any other act or acts of Parliament, the sum of two pence, to be paid by the distillers or makers thereof; and whereas by an act of Parliament made and passed in the fifth year of the reign of her late Majesty Queen Anne, intituled *An act for continuing the duties on low wines and spirits of the first extraction, and the duties payable by hawkers pedlars and petty chapmen, and part of the duties on stampd vellum parchment and paper, and the late duties on sweets, and the one third subsidy of tonnage and poundage, and for settling and establishing a fund thereby and by the application of certain overplus monies, and otherwise, for payment of annuities, to be sold for raising a further supply to her Majesty for the service of the year one thousand seven hundred and seven, and other uses therein expressed*, it is enacted, that all and every such or the like duties for and upon all low wines or spirits of the first extraction, as by the aforesaid act of Parliament, made and passed in the third year of her late Majesty's reign, were continued or granted until the twenty fourth day of June one thousand seven hundred and ten, should, by virtue of the said act of Parliament, made and passed in the said fifth year of the reign of her said late Majesty, be further continued, and be paid and payable to her said late Majesty, her heirs and successors, for and upon all low wines and spirits of the first extraction, to be made or drawn by any distiller, or other persons, making or drawing spirits or strong waters for sale or exportation within the kingdom of *England*, dominion of *Wales*, or town of *Berwick upon Tweed*, from the twenty third day of June which should be in the year of our Lord one thousand seven hundred and ten, for the term of ninety six years from thence and immediately ensuing, for the uses and purposes expressed in the said act of Parliament, made and passed in the fifth year of the reign of her said late Majesty; and whereas it was the true intent and meaning of the said act last mentioned, to continue all the said duties on low wines and spirits of the first extraction granted by any of the said recited acts, from the respective times of the expiration of them, until the end of the term of ninety and six years therein limited and expressed; and whereas some doubts and questions have nevertheless been made, whether the additional duty of two pence *per* gallon on low wines and spirits of the first extraction, given and granted by the said act made and passed in the fourth year of the reign of her said late Majesty, be continued by the said act made in the fifth year of the reign of her said late Majesty, and is to continue for the term therein mentioned; for the obviating and clearing which doubts, with regard as well to the time past as to come, and for the acquitting discharging and indemnifying all persons whatsoever who have any way acted or been concerned in the charging, collecting, paying or receiving, the said duty of two pence *per* gallon on such low wines or spirits of the first extraction, or who shall be concerned or act in the charging, collecting, paying or receiving, the same for the future, and for the supporting and establishing the fund, by the said last mentioned act of Parliament intended to be created for the securing such annuities as should be purchased pursuant to the said last mentioned act of Parliament; and for the explanation of the said act; be it enacted and declared by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that the said additional duty of two pence *per* gallon for and upon all low wines or spirits of the first extraction, drawn from any foreign or imported materials, or any mixture with foreign materials, given and granted by the said recited act of Parliament made and passed in the fourth year of her said late Majesty's reign, from the twenty fourth day of March one thousand seven hundred and five, for the term of five years, was, by the said recited act made and passed in the fifth year of her late Majesty's reign, intended to be continued, and shall and ought to be and continue, from the twenty third day of June one thousand seven hundred and ten, for the term of ninety six years from thence next and immediately ensuing;

Additional
duty of 2d.
per gallon on
low wines
from foreign
materials con-
tinued.

fuings; and shall and ought to be paid and payable to his Majesty, his heirs and successors, during the said term, for the uses and purposes in the said act made in the fifth year of her said late Majesty's reign express; and shall be levied and collected during the said term by the like powers and authorities, and under the like rules, directions, penalties and forfeitures, as in and by the said act made in the fifth year of her said late Majesty's reign, are expressed and provided in respect of the several duties of excise thereby continued; and that all persons whatsoever who have been concerned, or who have acted in the charging, collecting, paying or receiving, the said duty of two pence *per* gallon for such low wines and spirits of the first extraction as aforesaid, are and shall respectively by virtue of this act, be acquitted and discharged, and indemnified, in respect thereof.

II. Provided always that no distiller or distillers, or maker or makers of spirits or strong waters for sale or exportation, shall, for or by reason of this present act of Parliament, or of any thing herein declared or contained, be subject or liable to any penalty or forfeiture for or on account of his her or their having omitted or neglected to pay the said duty of two pence *per* gallon on low wines or spirits of the first extraction, made or drawn from any foreign or imported materials, or any mixture therewith, at any time before the first day of *June* one thousand seven hundred and twenty eight; but that all and every of them respectively shall be, and are hereby acquitted and discharged from all such penalties and forfeitures, and shall be liable to be sued or prosecuted only for the single duties so omitted or neglected to be paid at any time before the said first day of *June* one thousand seven hundred and twenty eight.

No penalties
for not paying
before 1 *June*
1728.

III. And whereas in an act of Parliament made in the sixth year of the reign of his late Majesty King *George* the first, of glorious memory, intituled *An act for preventing frauds and abuses in the public revenues of excise, customs, stamp-duties, post-office, and house-money*, a clause is contained concerning the forfeiture and seizure of sweets, which from and after the first day of *August* in the year of our Lord one thousand seven hundred and twenty, should be sent or removed from one place to another without certificates from the proper officers of excise, in which clause some general words are mentioned concerning other forfeitures to be made from and after the said day, by virtue or in pursuance of any act or acts whatsoever relating to the duties of excise, or any other duty or duties under the management of the commissioners of excise, upon which words a doubt hath arisen, whether by the generality thereof the right and liberty of appealing to the commissioners of appeals, from judgements given by the commissioners of excise in causes and prosecutions on account of forfeitures and offences relating to the duties of excise, and the jurisdiction and power of the commissioners of appeals, to hear and determine such appeals, and also the right and liberty of appealing to the justices assembled at the respective quarter sessions of the peace, in cases where judgement or judgements happen to be given by two or more justices of the peace in causes and prosecutions before them, for or on account of forfeitures and offences respectively relating either to the duties on malt, or to the duties on hides and skins tanned tawed or dressed, and upon vellum and parchment, be not taken away and repealed; now, for preventing and avoiding all such doubts and questions, and declaring and re-establishing the right and liberty of appealing in the respective cases before mentioned, be it further enacted and declared by the authority aforesaid, that neither the said act of the sixth year of his said late Majesty's reign, nor any clause matter or thing therein contained did or doth extend, or shall be construed to extend or to have extended, to take away repeal or alter the right and liberty of appealing

6 Geo. 1.
c. 21. § 22.

Right of ap-
pealing con-
firmed.

pealing in the respective cases before mentioned, or in any of them; and the right and liberty of appealing in the respective cases before mentioned, and the several jurisdictions and powers, as well of the commissioners of appeals as of the justices of the peace assembled in their respective quarter sessions, now is and are, and ought to continue and be in the same plight and condition as the said right, liberty, jurisdictions and powers respectively was and were before the making the said act of the sixth year of his said late Majesty's reign; and that appeals already brought, or hereafter to be brought, in the respective cases before mentioned which have happened since the passing the same act, are and stand in the same plight and condition as they respectively would have done in case the said act had never been made, the aforesaid act, or any other law, statute, provision or usage, to the contrary thereof in any wise notwithstanding.

Complaints
may be deter-
mined by three
commission-
ers.

IV. And whereas complaints and informations, which, at the chief office in *London* for the duties of excise, and other duties there managed, are exhibited and commenced either by traders and dealers in the commodities respectively liable to such duties, who apprehend themselves to have been overcharged, or by prosecutors and informers against such traders and dealers, for offences or facts by them committed or incurred, either by their having omitted to do things which by the laws relating to the said respective duties they are required to do, or by their having done other things contrary to the said respective laws, cannot be heard adjudged and determined with the like dispatch ease and convenience to the parties concerned therein, as might be done in case the same were to be heard adjudged and determined by a less number of the commissioners for the said duties for the time being, than a majority of them; and whereas such complaints and informations happening by the means aforesaid, to remain and continue in suspense and undetermined, is discouraging and disadvantageous to the parties concerned therein; for remedy thereof, be it enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and twenty eight, all such complaints and informations as aforesaid, either of the one or the other sort, which before the said twenty fourth day of *June* one thousand seven hundred and twenty eight, shall not be heard adjudged and determined, but shall then, or at any time after, be depending at the said chief office, shall and may be heard adjudged and determined by any three or more of such commissioners for the time being; and that it shall be sufficient in the written account or record of such proceedings to mention, that such complaint or complaints, information or informations, are made and exhibited to and before three of such commissioners, without particularly mentioning or expressing the christian and surnames of such three commissioners for the time being; and that every such adjudication and determination of such three or more such commissioners for the time being, shall and hereby is declared to be as good and valid in the law, and of the same force and effect to all intents and purposes whatsoever, as if such adjudication and determination had been by all, or the majority of such commissioners for the time being; any law or statute to the contrary in any wise notwithstanding.

V. And be it further enacted by the authority aforesaid, that all and every such adjudication and adjudications, determination and determinations, shall and may from and after the said twenty fourth day of *June* one thousand seven hundred and twenty eight, be executed by virtue of a warrant or warrants under the hands and seals of any three commissioners for the time being, whether such commissioners setting their hands and seals to such warrant or warrants shall or shall not happen to be the particular commissioners, by whom such adjudication or determination shall be made, or whether such three commissioners, so setting their hands and seals to such warrant
or

or warrants, were commissioners at the particular time or times when such adjudication or adjudications, determination or determinations as aforesaid, shall happen to be made; provided that the persons so setting their hands and seals to such warrant or warrants, at the time and times of such their setting their hands and seals thereto, actually are such commissioners; any law statute or usage to the contrary in any wise notwithstanding.

Anno secundo

GEORGE II. Regis.

C A P. I.

An Act for continuing the Duties upon Malt, Mum, Cyder and Perry, in that Part of Great Britain called England, and for granting to His Majesty certain Duties upon Malt, Mum, Cyder and Perry, in that Part of Great Britain called Scotland, for the Service of the Year one thousand seven hundred and twenty nine; and for making good the Deficiency of a late Malt Act.

[So much as is not expired.]

SECT. XI. **A**ND whereas many malsters or makers of malt, in order to the defrauding his Majesty of the duty, and preventing the officers from taking and keeping a true account of the corn or grain by them steeping or steeped and making into malt, do, in the absence of the officers, remove part of their corn or grain out of the cistern or wetting vat, and mix the same with corn or grain of a former wetting, and supply the place of the corn or grain so removed with fresh corn or grain, and do also mix their several couches and floors in such manner, that the officers for the said duties cannot distinguish one wetting from another; for remedy whereof, be it further enacted by the authority aforesaid, that during the continuance of the duties upon malt, no malster or maker of malt, other than compounders for the said duties, shall, during the continuance of the said duties, mix or cause to be mixed, his her or their corn or grain making into malt, of one wetting or steeping, or any part thereof, with his her or their corn or grain making into malt of a former wetting or steeping, or any part thereof; or shall mix or cause to be mixed, any of his her or their couches or floors, with any corn or grain of a former wetting or steeping, before the same is put on the kiln for drying; on pain of forfeiture of the sum of five shillings for every bushel of corn so mixed, contrary to the true intent and meaning hereof.

Penalty on mixing malt of different wettings.

XII. And be it further enacted by the authority aforesaid, that the said forfeiture of five shillings for every bushel, shall be sued for recovered levied and mitigated by such ways means and methods, as any fine penalty or forfeiture is or may be recovered by any law or laws of excise, or by action of debt, bill, plaint or information in any of his Majesty's courts of record at Westminster, or in the court of exchequer in Scotland; and that one moiety of such forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

How levied.

acrespiring hath in many cases been impracticable, and hath occasioned great vexations and disputes between the makers of malt and the officers for inspecting and managing the said duties, and is a great obstruction to the free and extensive exportation of malted corn, whereby foreigners are encouraged to malt corn themselves, to the great prejudice of this nation; for the preventing these mischiefs and inconveniencies, and for the better encouraging the exportation of malted corn, and at the same time preventing any abuses in the bounties or allowances still allowed by law on malt exported; be it enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and thirty, the said two before recited clauses in the said act of the sixth year of his said late Majesty's reign shall be and are hereby repealed, made null and void to all intents and purposes, and from henceforth shall not be put in execution; a law statute or usage to the contrary in any wise notwithstanding.

Anno quarto

GEORGE II. Regis.

C A P. XIV.

An Act to prevent Frauds in the Revenue of Excise with respect to Starch, Coffee, Tea and Chocolate.

10 Ann. c. 26.
§ 7, &c.
12 Ann. st. 2.
c. 9. § 7.

Starch-makers
to use regular
boxes for
draining green
starch.

Notice to of-
ficers of box-
ing green
starch.

Removing
starch before
weighed, for-
feits 50/.

WHERAS the laws relating to the duties upon starch have not, in many instances, been found so effectual as is necessary for the raising levying and collecting the duties thereby intended to be raised levied and collected, nor sufficient to prevent the frauds that have been committed and are still carrying on by the makers of starch, to the great damage and loss of the fair traders, and to the lessening of the revenue; be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *June* one thousand seven hundred and thirty one, all and every maker or makers of starch shall make use of regular square or oblong boxes only for boxing and draining their green starch before the same shall be dried in the stove; and that if any such maker of starch shall make use of any other sort of box or basket, or any other kind of vessel whatsoever for the purposes aforesaid, he she or they shall, for every such offence, forfeit and pay the sum of ten pounds. And that the proper officer for the duties upon starch may know the exact time when such starch shall be put into such boxes as aforesaid, and may not by unnecessary delays be hindered from giving due attendance to his other business, by which means his other business must either be neglected, or an opportunity given to the makers of starch to commit frauds; be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June*, all and every maker of starch residing within the limits of the weekly bills of mortality, is and are hereby required to give notice in writing of his her or their intention to put any green starch into any such boxes as aforesaid, to the proper officer or officers for the duties upon starch, twelve hours at least before he she or they shall begin to box the same; and that all and every maker of starch, living out of the limits aforesaid, is and are hereby required to give such notice as aforesaid to the proper officer or officers for the duties upon starch, twenty four hours at least before he she or they shall begin to box any green starch, on pain of forfeiting and paying the sum of twenty pounds; and that all and every maker of starch shall, within the space of two hours after such notice in writing by them respectively shall have been given as aforesaid, begin to box or put into boxes all their green starch, and shall from thence continue to box, and put into boxes, all and every part of their green starch that shall then be in readiness and condition fit to be boxed, till the whole making is boxed, so that the proper officer may have a gage of the whole making in the boxes, on pain of forfeiting and paying the sum of twenty pounds.

II. And be it further enacted by the authority aforesaid, that if any maker or makers of starch shall remove, or cause to be removed, any quantity whatever of starch, after the same shall be dried, out of his her or their stove or stoves, or out of any other place or places made use of by them for the drying of starch, before the same has been weighed, and an account taken

taken thereof by the proper officer appointed for that purpose, he she or they shall respectively forfeit and pay the sum of fifty pounds.

III. And be it further enacted by the authority aforesaid, that it shall and may be lawful for any officer or officers of excise or customs to seize any quantity of starch or hair powder, together with the horses and package containing the same, that shall be found in any ship or vessel, or shall be carrying in any cart or waggon, or in any other carriage whatsoever, where they shall have good reason to suspect and believe the same hath been made in some private work-house or other place, or clandestinely imported without payment of any duty, or that the same is starch or hair powder which hath been exported and reloaded again, after the duty had been repaid and drawn back for the same, at the time of exportation thereof; and that after such seizure shall have been made, the said respective officer or officers of excise or customs are hereby required, within ten days next after such seizure, to exhibit an information before any three or more of his Majesty's commissioners of excise, or any two or more justices of the peace, residing near the place where any such seizure shall be made; and if, at the hearing of such information, the party in whose possession any such starch or hair powder hath been found does not make it appear that the duty hath been paid for the same, all the said starch and hair powder so seized for the causes aforesaid shall be forfeited, together with the horses and package containing the same; and the person in whose possession such starch or hair powder shall be found, shall likewise forfeit and pay the sum of five pounds for every hundred weight, and so in proportion for a greater or lesser quantity; and the said commissioners or justices of the peace shall then proceed to give judgment for the forfeiture of the said starch or hair powder, together with the horses and package containing the same, and likewise for the forfeiture of the said sum, in proportion as aforesaid.

Officers may seize suspected starch.

If the duty was not paid, the starch is forfeited, and 5*l.* for every c.

IV. Provided always, and be it enacted by the authority aforesaid, that in case any officer or officers for the duties upon starch, or any officer or officers of the customs shall have cause to suspect that starch is privately making in any place, or places whatsoever, or that any starch is lodged or concealed in any place or places whatsoever, with an intent to defraud his Majesty of his duty, then, and in every such case, upon oath made by such officer or officers before the commissioners for the duties upon starch, or any one or more of them, or before one or more justice or justices of the peace residing near the place where such officer or officers shall suspect the same to be privately making or to be lodged or concealed, setting forth the ground of his or their suspicion, it shall and may be lawful to and for the said commissioner or commissioners, justice or justices of the peace respectively, before whom such affidavit or affidavits shall be made, if he or they shall judge it reasonable, by special warrant under his or their respective hands and seals, to authorize and empower such officer or officers, by day or by night (but if in the night, then in the presence of a constable, or other lawful officer of the peace) to enter into all and every such place or places where he or they shall so suspect that any starch is so privately making lodged or concealed, and to seize and carry away all such starch as they shall there find so privately making, together with all the materials that shall be there ready and preparing for the making of starch, and likewise all such starch as they shall find so lodged and concealed in any place or places whatever, as forfeited for the use of such persons as by this act is hereafter directed, together with all and every the boxes, and all and every other thing or things wherein the same shall be contained; and the person or persons that shall be found so privately making starch as aforesaid, or the person or persons in whose possession any starch shall be found, unless he she or they do make it appear that the duty has been paid for the same as aforesaid, shall respectively forfeit and pay the sum of fifty pounds: and

Officers by warrant may search for starch concealed.

50*l.* penalty for concealing.

if any person or persons whatever shall let obstruct or hinder any of the aforesaid officers from entering any such place or places for the purposes aforesaid, or in seizing and carrying away any starch, or any materials for the making of starch, which is and are before declared to be forfeited for the causes aforesaid, together with all and every the boxes thing or things wherein the same is contained, the person or persons offending therein, shall, for every such offence, forfeit and pay the sum of fifty pounds.

Penalty for mixing with hair powder any alabaster, &c.

10 Ann. c. 26. § 31.

12 Ann. ft. 2. c. 9. § 20.

V. And for the better preventing frauds and abuses in the making of hair powder, be it further enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and thirty one, if any maker or makers of hair powder, or any perfumer, peruke-maker, barber, or any seller or sellers of, or dealers in hair powder, shall mix, or cause to be mixed, any powder of alabaster, plaister of *Paris*, talk, chalk, whiting, lime, or any other material or materials of any other kind or nature whatsoever (rice first made into starch, and sweet scents only excepted) with any starch, or with any powder of starch, to be made use of for making of hair powder, and shall make, or cause to be made, any hair powder with any of the materials before mentioned, or with any other material or materials of any other kind or nature whatsoever, other than starch, or powder of starch, or of rice first made into starch, and shall use, sell, or offer to sell, any hair powder so mixed or made, he she or they shall forfeit all the hair powder so mixed or made, and likewise the sum of twenty pounds.

Makers of hair powder to make true entries at the excise office.

VI. And be it further enacted by the authority aforesaid, that all and every person or persons who is are or shall be a maker or makers of hair powder, shall, at the chief office of excise in *London*, or at the office of excise next adjoining to the place where he she or they respectively shall inhabit or reside, make a true entry in writing of his her or their respective place or places of abode, together with all and every the work-house or work-houses, and all and every other place or places whatsoever, that shall be made use of by any person or persons whatsoever for the making of hair powder; on pain of forfeiting and paying the sum of twenty pounds.

Officers may enter work-houses, &c. to examine hair powder.

VII. And be it further enacted by the authority aforesaid, that it shall and may be lawful for any officer or officers for the duties upon starch, at all times by day, at his or their request, to enter the house or houses, work-house or work-houses, and all and every other place or places whatsoever belonging to, or that shall be made use of by, any person or persons for the making of hair powder, and likewise the shop or shops belonging to any perfumer, peruke-maker, barber, or other seller or sellers of or dealers in hair powder, and there to examine all and every parcel or parcels of hair powder, and to carry away any sample or parcel of the same, paying a reasonable price for the same, according to the price that hair powder shall then commonly bear and be sold for; and if, upon examination of the hair powder so bought, it shall appear that the same is mixed, or made with any alabaster, plaister of *Paris*, talk, chalk, whiting, lime, or with any other material or materials of any other kind or nature whatsoever, other than starch or powder of starch (rice first made into starch, and sweet scent only, as before excepted) the person or persons in whose custody the same shall have been found, shall forfeit and pay the sum of twenty pounds.

Penalty for having alabaster, &c.

VIII. And be it further enacted by the authority aforesaid, that if any starch-maker or starch-makers, powder-maker or powder-makers, dealer or dealers in hair powder whatsoever, shall have in his her or their possession any alabaster, plaister of *Paris*, talk, chalk, whiting, lime, or any other material or materials whatsoever besides starch or powder of starch, or of rice first made into starch for the making mixing or counterfeiting of hair powder, he she or they shall forfeit all and every the said material or materials, and likewise the sum of ten pounds.

IX. And

IX. And be it further enacted by the authority aforesaid, that if any starch-maker or starch-makers, or maker or makers of hair powder, or per-fumer peruke-maker or barber, or any other seller or sellers of or dealers in hair powder, upon due request or demand made by any such officer or officers as aforesaid, in the day-time, shall refuse to permit, or shall not permit, such officer or officers to enter and go into all and every the work-house or work-houses, shop or shops, and all and every other place or places belonging to, or that shall be made use of by, him her or them for the making or keeping of any hair powder, or shall refuse to suffer or permit any such officer or officers to examine, and to take and carry away with him or them any parcel or sample of hair powder, upon his or their offering to pay for the same the price that hair powder shall then commonly bear and be sold for, every such person or persons as aforesaid shall, for every such offence, forfeit and pay the sum of twenty pounds.

Penalty for obstructing officers.

X. And be it further enacted by the authority aforesaid, that all the penalties and forfeitures incurred by any person or persons for any offence or offences committed by them contrary to this act, shall be sued for, levied, recovered and mitigated, by such ways and means as any penalty or forfeiture for any offence or offences committed by any person or persons, against any of the laws of excise, or either of them, can or may be sued for, levied, recovered or mitigated, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin protection or wager of law, or more than one imparlance, shall be allowed; and that one moiety of every such penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same within six months next after the offence committed.

Penalties sued for by laws of excise.

XI. And whereas several ill disposed persons do frequently dye fabricate or manufacture very great quantities of sloe leaves, liquorish leaves, and the leaves of tea that have been before used, or the leaves of other trees shrubs or plants, in imitation of tea, and do likewise mix, colour, stain and dye, such leaves, and likewise tea, with *terra Japonica*, sugar, molosses, clay, logwood, and with other ingredients, and do sell and vend the same as true and real tea, to the prejudice of the health of his Majesty's subjects, the diminution of the revenue, and to the ruin of the fair trader; for remedy of such frauds and abuses for the future, be it enacted by the authority aforesaid, that from and after the twenty ninth day of *September* one thousand seven hundred and thirty one, if any person or persons who shall be a dealer in or seller of tea, shall dye fabricate or manufacture any sloe leaves, liquorish leaves, or the leaves of tea that have been used, or the leaves of any other tree shrub or plant, in imitation of tea, or shall mix, colour, stain or dye such leaves or tea, with *terra Japonica*, sugar, molosses, clay, logwood, or with any other ingredients or materials whatsoever, or shall sell and vend, or utter offer or expose to sale, or shall have in his her or their custody or possession any such dyed fabricated or manufactured leaves, in imitation of tea, or any such coloured stained or dyed leaves or tea mixed with any of the ingredients before mentioned, or with any other ingredients whatsoever, such person or persons shall respectively, for every pound of such leaves so dyed fabricated or manufactured, in imitation of tea, and for every pound of such mixed, coloured, stained or dyed, leaves or tea, forfeit and pay the sum of ten pounds.

Penalty for sophisticating tea.

See 11 Geo. 2. c. 30. § 5.

XII. And whereas great quantities of cocoa nutshells and husks have been lately imported, and after such importation are fabricated and worked up so as to imitate either coffee or chocolate, and then after are vended and sold as such, to the endangering the healths of his Majesty's subjects, and to the great

Penalty for
importing co-
coa nutshells or
husks without
the nuts.

great diminution and lessening of the inland duties charged upon those commodities; for preventing whereof be it enacted by the authority aforesaid, that if any person or persons, from and after the twenty ninth day of *September* one thousand seven hundred and thirty one, shall import any cocoa nutshells or husks, without the nuts thereunto belonging, it shall and may be lawful for any of his Majesty's officers of the customs, excise, or the said inland duties, to seize and secure the same, wherever such cocoa nutshells or husks shall be imported or found, together with the bags, boxes, and other package, where the same shall be contained; and that after such seizure the said cocoa nutshells or husks, together with the bags and other package, shall be condemned according to due form of law; and after such condemnation, such cocoa nutshells or husks shall be destroyed or otherwise disposed of, as his Majesty's commissioners of the customs excise or inland duties respectively concerned, or any three or more of them, shall think fit to direct and appoint: and for the encouragement of his Majesty's said officers to discover the importation of such cocoa nutshells and husks, his Majesty's commissioners of the customs excise and inland duties respectively concerned, or any three or more of them, are hereby authorized and required to reward any such officer or officers making seizure of such cocoa nutshells or husks imported as aforesaid, in any sum not exceeding twenty shillings *per* hundred weight, out of the duties arising upon the importation of cocoa nuts, or by the inland duties upon chocolate, or either of them.

Anno quinto

GEORGE II. Regis.

C A P. XXIV.

An Act for encouraging the Growth of Coffee in His Majesty's Plantations in America.

WHEREAS there is great reason to believe that the soil and climate of the island of *Jamaica*, and of other *British* plantations in *America*, are proper for the growth of coffee, and that great quantities of that commodity may be produced in the said plantations, and from thence imported into this kingdom, if encouragement be given for that purpose, to the great advantage not only of the said plantations, but likewise of this kingdom; and whereas by an act of Parliament made in the tenth year of the reign of his late Majesty King *George* the first, intituled *An act for repealing certain duties therein mentioned payable upon coffee, tea, cocoa nuts, chocolate and cocoa paste imported, and for granting certain inland duties in lieu thereof, and for prohibiting the importation of chocolate ready made, and cocoa paste, and for better ascertaining the duties payable upon coffee tea and cocoa nuts imported; and for granting relief to Robert Dalzell, late earl of Carnwath*; it was enacted and declared, that the several duties upon coffee then payable by an act of Parliament made in the sixth year of the reign of his late Majesty King *William* the third, and by an act of Parliament made in the third year of the reign of her late Majesty Queen *Anne*, and by one other act of Parliament made in the tenth year of the reign of her said late Majesty Queen *Anne*, should cease, determine, and be no longer paid or payable; and that an inland duty should be charged and imposed upon all coffee to be sold in *Great Britain*, from and after the twenty fourth day of *June* one thousand seven hundred and twenty four, after the rate of two shillings *per* pound *averdupois*, and in that proportion for a greater or lesser quantity, over and above all customs subsidies and duties which then remained payable to his Majesty for the same upon the importation thereof; which duty was to be managed and collected by persons to be nominated and appointed by virtue of the said act, under certain rules, limitations, forfeitures and penalties, therein mentioned; now, for encouraging the growth of coffee in the said plantations, and the importation of the same from thence into this kingdom, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fifth day of *March* which shall be in the year of our Lord one thousand seven hundred and and thirty five, all coffee of the growth and product of any of the *British* plantations in *America*, shall, in lieu of the said inland duty of two shillings *per* pound weight, pay an inland duty of one shilling and six pence, and no more, *per* pound weight *averdupois*, and in that proportion for a greater or lesser quantity; and the persons nominated and appointed, by virtue of the first mentioned act, to manage and collect the said inland duty arising thereby, shall, and are hereby impowered to take and receive the sum of one shilling and six pence *per* pound weight, and no more, for all coffee of the growth and product of the *British* plantations above mentioned, any thing in the said act to the contrary notwithstanding.

II. Provided, and be it enacted, that the said duty shall be applicable to the uses and purposes contained and declared in the said act of the tenth year of

Coffee of the
British planta-
tions to pay
1s. 6d. *per* lb.

of his said late Majesty's reign; and all officers employed in managing and collecting the same, and all persons importing, selling, buying or dealing, in such coffee, shall be subject to the rules, limitations, restrictions, forfeitures and penalties, to be prosecuted received and divided in the manner thereby prescribed and directed.

Planter, or his agent, to make oath of the growth,

and produce a copy to the collector.

Master of ships to make oath of receiving such coffee, and no other.

Fee.

Particulars to be specified.

III. And be it further enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and thirty five, no coffee shall be suffered to be put on board any ship or vessel in any of his Majesty's colonies and plantations in *America*, until the planter or grower of such coffee, or his known agent, shall make oath or affirmation in writing, before two of his Majesty's justices of the peace in or near the place where the said coffee grew (which oath or affirmation such justices are hereby empowered to administer) that the same is actually of the growth and produce of such planters's or grower's plantation lying in the district division or parish of

within the island or colony of

which oath or affirmation shall be produced to the collector comptroller and naval officer, or any of them, by the person or persons who shall enter or ship such coffee, before the entry and shipping thereof for *Great Britain*; and such person or persons shall likewise make oath or affirmation before the said officers, or any two of them, that the coffee then to be shipped is the very same coffee, and no other than what is mentioned in such oath or affirmation of the planter or grower, or his known agent, as aforesaid; which oath or affirmation the collector and comptroller of the customs, and naval officer, at the port where the said coffee is to be loaded, or any two of them, are empowered to administer; and the said collector and comptroller, and naval officer, are hereby required to deliver a certificate of such affidavit or affirmation, under their respective hands and seals, to the commander or master of such ship or vessel on board of which the said coffee is to be shipped: and the master or person having command of such ship or vessel, shall, before clearing his ship or vessel, also make oath in the like manner, that he has received such coffee on board his ship or vessel, and that he has no more or other coffee on board his ship or vessel than such, for which proofs shall be made as aforesaid, and that he will not take or receive any more coffee on board before his arrival in *Great Britain*, and making a report of his lading there; for which affidavit or affirmation, and certificate, the said collector and comptroller, or naval officer, shall receive as a fee or reward the sum of five shillings, and no more; and all certificates of such affidavits or affirmations, shall, by the commander or master of such ship or vessel importing such coffee into this kingdom, be produced by such master or person having command of the ship or vessel, to the collector and comptroller of the customs at the port where such ship shall unlade, at the time of making his report; and shall at the same time deliver to such collector and comptroller a certificate, under the hands and seals of the collector and comptroller of the customs and naval officer of the port or place where such coffee shall have been shipped, or any two of them, testifying the particular quantities of such coffee which shall be so laden, and of which such proofs shall be made as aforesaid, specifying the package or packages in which the same is contained, with the particular marks numbers and weights of each package; and the said master shall likewise make oath, or, if he be one of the people called *quakers*, solemnly affirm before them, that the coffee in the said certificate or certificates mentioned was truly taken on board, as in the said certificate or certificates is expressed; and that after his departure from the place or places where such coffee mentioned in such certificate or certificates was laded, he did not take on board, or permit to be laded on board, his said ship or vessel, either at sea or elsewhere, any parcel or parcels of coffee, and that all the coffee on board his said ship is mentioned and set forth in the said certificate or certificates; and upon the entry of such coffee at the custom-house, and paying or securing the several duties then due thereon,

a mark

a mark shall be set on every parcel, denoting it to contain coffee of the growth of the *British* plantations, and where and by what ship imported; and thereupon such parcel or parcels of coffee so marked shall be lodged in a warehouse or warehouses, pursuant to the directions of the said act passed in the tenth year of the reign of his late Majesty; and the importer or proprietor of any parcel or parcels of coffee, or any other person who shall be employed by such importer or proprietor to make an entry with the receiver or collector of the said inland duty, shall deliver to the said receiver or collector the said certificate or certificates of the affidavit or affirmation of the growth of the said coffee in the *British* plantations, made before the collector and comptroller of the customs or naval officers, together with the said oath or affirmation made as aforesaid, by the master of such ship or vessel, at the port where such coffee was taken on board, together with the oath or affirmation, or a copy thereof, made by the planter or grower before two of his Majesty's justices of the peace there in the manner before directed; as also the said certificate of the package marks and numbers of the coffee so laden on board; which said certificate or certificates, oath or affirmation, shall remain with the said collector or receiver of the said inland duty.

IV. And be it further enacted by the authority aforesaid, that no commander, or other person having charge of any ship or vessel, shall take in or permit or suffer to be taken in at any of his Majesty's plantations in *America*, or at sea, or in any creek harbour or other place in *America*, or shall land suffer or permit to be landed, out of any ship or vessel in any of the said plantations, any coffee of the growth or produce of any foreign country, except such coffee as shall be regularly exported from *Great Britain*; on pain of forfeiting all such coffee, and the sum of two hundred pounds, and likewise shall suffer twelve months imprisonment; such forfeiture to be sued for recovered and adjudged in any court of record in any of his Majesty's dominions in *Europe*, or in any of his Majesty's plantations; and what shall be recovered in pursuance of this act, in any court of record in any of his Majesty's dominions in *Europe*, shall be paid one moiety to his Majesty, and the other moiety to the person or persons who shall inform or sue for the same; and what shall be recovered in the plantations shall be divided, one third to his Majesty, one third to the governor or commander in chief, and the other third to the person or persons who shall inform or sue for the same.

V. And be it enacted by the authority aforesaid, that if any person shall falsely make any oath or affirmation by this act directed to be made, and shall thereof be legally convicted in any of his Majesty's courts of record in *Great Britain*, or in any of the courts of admiralty in any of the said plantations where such offence was committed, such person so guilty shall forfeit the sum of two hundred pounds, and be imprisoned for the space of twelve months; and if any person shall forge or counterfeit a certificate of the said oath or affirmation, or shall publish such certificate knowing the same to be forged or counterfeited, and be legally convicted thereof in any of the courts aforesaid, such person shall forfeit the sum of two hundred pounds; and such forfeiture shall be paid, one moiety to his Majesty, and the other moiety to the person or persons who shall inform and sue for the same, to be recovered and divided as is before directed and appointed.

VI. And be it further enacted by the authority aforesaid, that this act shall continue and be in force from the said twenty fifth day of *March* one thousand seven hundred and thirty five, to the twenty fifth day of *March* one thousand seven hundred and thirty nine, and from thence to the end of the then next session of Parliament, and no longer.

Anno sexto

GEORGGII II. Regis.

C A P. XVII.

An Act for repealing an Act for laying a duty on compound Waters or Spirits, and for licensing the retailers thereof; and for determining certain Duties on French Brandy, and for granting other Duties in lieu thereof, and for enforcing the Laws for preventing the running of Brandies.

2 Geo. 2. c. 17.
repealed.

MOST gracious sovereign, whereas an act of Parliament made in the second year of your Majesty's reign, intituled *An act for laying a duty on compound waters or spirits, and for licensing the retailers thereof*, hath not answered the good purposes thereby intended, and hath been a discouragement to the distilling of spirits from corn in *Great Britain*; we your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain* in Parliament assembled, do most humbly beseech your Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *June* one thousand seven hundred and thirty three, the said act and every matter and thing therein contained, shall be and is hereby repealed, any thing in the said act to the contrary thereof in any wise notwithstanding.

The duties imposed by 7 & 8 W. 3. c. 2. on French brandy repealed.

II. And whereas by an act of Parliament made in the seventh and eighth year of the reign of his late Majesty King *William* the third of glorious memory, intituled, *An act for granting to his Majesty an additional duty upon all French goods and merchandizes*, it is amongst other things enacted, that for every tun of *French* brandy of single proof, imported after the twenty eighth day of *February* one thousand six hundred and ninety six, for the term of thirty one years, and from thence to the end of the next session of Parliament, there should be paid the sum of thirty pounds, and for every tun of *French* brandy of double proof imported as aforesaid, sixty pounds, over and above the duties charged thereupon, without any deduction, and so proportionably for a greater or lesser quantity, which said several duties have been by several acts of Parliament since continued, and are now payable to his Majesty; and whereas the high duties upon *French* brandies have tempted many of the traders therein to import great quantities thereof from *Flemish* ports, and as *German* or *Flemish* brandy, to the great prejudice of the revenue and the fair trader; for remedy whereof, be it enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty three, the said duty of thirty pounds per tun on *French* brandy of single proof, and sixty pounds per tun on *French* brandy of double proof, shall cease determine and be no longer paid or payable.

III. And to the intent that no failure or deficiency may accrue or happen in the respective funds, to which the duties by this act determined were appropriated and applicable by the determination of the aforesaid duties; we your Majesty's said dutiful and loyal subjects, the Commons of *Great Britain* in Parliament assembled, have, in lieu of the said last mentioned duties hereby determined, freely and unanimously resolved to give and grant to your Majesty the duty and imposition herein after mentioned, and do most humbly beseech your Majesty that it may be enacted; and be it enacted

ed by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty three, in lieu of the said duties hereby determined, there be raised, levied, collected and paid unto his Majesty, his heirs and successors, the several rates and duties of excise herein after expressed; that is to say,

For every gallon of single brandy, spirits or aqua vitæ, imported from beyond the seas, to be paid by the importer before landing, over and above the duties payable for the same, one shilling.

Duty on brandy, &c. imported per gallon 1 s.

For every gallon of brandy, spirits or aqua vitæ, above proof, commonly called double brandy, imported from beyond the seas, to be paid by the importer before landing, over and above the duties payable for the same, two shillings.

Double brandy 2 s.

IV. And be it enacted by the authority aforesaid, that the said several rates duties and impositions shall be raised, levied, collected, paid and accounted for unto his Majesty, his heirs and successors, in the same manner and form, and by such rules ways and means, and under such penalties forfeitures and disabilities, and with such power of mitigation and other powers, and with such allowances, as any the duties of excise upon beer ale or other liquors, are by any act or acts of Parliament or law whatsoever now in force, enacted, appointed or allowed to be raised, levied, collected, managed, recovered and paid; and that so much of the said acts as are now in force for the raising, levying, collecting, paying and answering the said duties of excise, shall be continued and be practised, put in execution and observed, in and for the raising, levying, collecting, managing, adjudging and answering the said duties of excise by this act granted, as fully and effectually as if the same were particularly and at large re-enacted in the body of this present act.

To be levied as the duties of excise on beer, &c.

V. And be it further enacted by the authority aforesaid, that the several and respective commissioners of excise shall pay all the monies that they respectively shall receive of the said duties (the necessary charges of receiving, levying, managing and accounting for the same excepted) into the receipt of his Majesty's exchequer, distinct and apart from all other branches of the public revenues, for the purposes in this act expressed.

VI. And it is hereby further enacted by the authority aforesaid, that the monies arising by the said duties by this act charged and imposed, shall be appropriated issued and applied, and the same are hereby appropriated and made payable to the same uses intents and purposes, as the said last mentioned duties hereby determined as aforesaid, were appropriated and applicable before the making of this present act, and shall have the same continuance, and shall be also subject and liable to the same redemption by Parliament, as the said last mentioned duties hereby determined as aforesaid, were subject and liable unto.

VII. And for the encouragement of the exportation of spirits drawn from corn in *Great Britain*; be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty three, it shall and may be lawful to and for any distiller or distillers, or other person or persons, to export such spirits drawn from corn as aforesaid, upon oath made before any two or more of the commissioners of excise, or justices of the peace for the county or place from whence any such spirits drawn from corn in *Great Britain*, are intended to be exported, that the same are drawn from corn in *Great Britain* without any mixture with any other materials, either native or foreign, and that the duties of the same are duly entered and paid, and that the same are exported for merchandize to be spent beyond the seas; and upon producing a certificate under the hands of the officers of excise for the port or place where such spirits were shipped, of the quantity so shipped, and that the same was shipped in the presence of such officer, that such distiller or distillers, or other person or persons so exporting

Drawback on exporting spirits drawn from British corn.

The oath is altered by 33 Geo. 2. c. 9. § 6. And by 2 Geo. 3. c. 5. Spirits for exportation are exempted from the excise; and a bounty of 3 l. 12 s. is given on exporting spirits made from corn.

porting the same, shall be allowed or paid back by the commissioners of excise, or their collector for the port or place where such spirits shall be shipped off, the sum of four pounds eighteen shillings for every tun of such spirits so shipped off, and so in proportion for any greater or lesser quantity, in full of all drawbacks and bounty that can be made for the same, except the bounty of one pound ten shillings for every tun of such spirits, which shall be payable at the custom-house in manner herein after directed.

W. & M.
11. 1. C. 12.

VIII. And whereas by an act made in the first year of the reign of the late King *William* and Queen *Mary*, intituled *An act for encouraging the exportation of corn*; an allowance of two shillings and six pence *per* quarter is to be paid to the exporter of barley or malt, when the same is sold at twenty four shillings the quarter, or under; and whereas in the making of a tun of spirits drawn from barley or malt, twelve quarters of barley or malt are made use of, but it is uncertain how much of the said barley is made into malt, for preventing any question or dispute that may arise thereupon; be it enacted by the authority aforesaid, that for every tun of spirits drawn from barley malt or other corn, there shall be paid to the exporter of the same, by the commissioners of his Majesty's customs, or other proper officer belonging to them, when barley is at twenty four shillings *per* quarter, or under, upon such proof of the exportation of the same, as by the said act is directed, and out of such duties as are liable to the payment of the bounties on corn exported, the sum of one pound ten shillings, in the same manner as if the like quantity of barley malt or other corn had been exported, and so in proportion for a greater or lesser quantity.

Duties on rum
or plantation
spirits not al-
tered.

IX. Provided always, and be it further enacted by the authority aforesaid, that nothing herein contained shall extend, or be construed deemed or taken to extend, to alter the duties now paid on rum or spirits that shall be of the growth or manufacture of his Majesty's plantations in *America*.

50*l.* penalty
on neglect of
custom-house
officer.

X. And for the more effectual securing the due execution by the inferior officers of his Majesty's customs, of the provisions in the several acts for preventing the running of brandies; be it enacted by the authority aforesaid, that when any officer or officers of the customs shall neglect to seize and prosecute any vessel, boat, horses or other cattle or carriage, which shall be forfeited for the causes above mentioned, every such officer and officers being thereof lawfully convicted upon his or their appearance or default, upon the oath or oaths of one or more credible witnesses or witnesses, or by the confession of the officer or officers, by or before one or more justice or justices of the peace of the county division or liberty where such offence shall be committed, or the offender shall be found (which oath such justice or justices of the peace are hereby required to administer) the officer and officers so convicted shall severally forfeit for every such neglect, the sum of fifty pounds; one moiety thereof to the use of the King, and the other moiety thereof to the use of the informer or prosecutor; the same to be levied by distress and sale of the offender's goods, by warrant under the hand and seal, or hands and seals of such justice or justices of the peace, before whom such offender shall be convicted as aforesaid; and for want of such distress, every such offender shall by such justice or justices be committed to prison, there to remain without bail or mainprize for the space of six months.

10*l.* penalty
on hawking or
selling brandy,
&c. about the
streets.

XI. And be it further enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and thirty three, no person or persons shall hawk or sell, or expose to sale, any brandy strong waters or other spirits about the streets in any wheelbarrow, or upon the water in any ship boat or vessel, or in any other manner whatever, or shall sell or expose the same to sale on any bulk or bulks, shed or sheds, stall or stalls, or on or in any other place or places, other than the dwelling-house of the persons so selling the same, upon pain of forfeiting for every such offence the sum of ten pounds; and that it shall and may be lawful for any one or more of his Majesty's justices of the peace for or near the place or

or places where such last mentioned offence or offences shall be committed, and he or they are hereby impowered to hear and determine, upon the confession of the offender, or upon the oath or oaths of one or more credible witness or witnesses (which oath or oaths the said justice or justices is and are hereby impowered and required to administer) in a summary manner, every such offence or offences, upon complaint made to him or them thereof, within one calendar month next after the offence is committed; and if any person or persons shall be convicted of any such offence or offences, the said penalty or forfeiture shall and may be raised and levied by such person or persons, as shall be appointed by the said justice or justices, by warrant or warrants under his or their hands and seals; and that after the same shall be levied, it shall be paid one moiety thereof to the informer or informers, and the other moiety into the hands of the overseers of and for the use of the poor of that parish, where any such offence or offences shall happen to be committed; and in case any person or persons as shall have been convicted of any such offence or offences last mentioned, shall refuse to pay the said sum of ten pounds, or shall not have goods and chattles upon which the same may be levied, the said justice or justices of the peace shall and may commit such offender or offenders to the house of correction, there to be kept to hard labour for any time not exceeding three months, nor less than one month.

Anno septimo

GEORGE II. Regis.

C A P. XIV.

An act for ascertaining the Duties upon Arrack, and for giving further Time to Clerks and Apprentices to pay Duties omitted to be paid for their Indentures and Contracts.

[So much as relates to the duty on Arrack.]

WHEREAS arrack, a spirit of the product of his Majesty's colonies and territories in the *East Indies*, is, on the importation thereof into *Great Britain*, charged by the laws of excise, with the several duties which are paid for brandy and other foreign spirits imported into this kingdom, but by the officers of the customs is rated and charged as a commodity imported from the *East Indies*, according to the value thereof at the sale at the candle, whereby the several subsidies duties and excise, amount to much more than is paid on the importation of brandy and other foreign spirits, to the great discouragement of the importation thereof; for remedy whereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of *May* one thousand seven hundred and thirty four, the same subsidies duties and excise, now payable upon brandy and foreign spirits imported, and no more shall be paid for arrack imported from any of his Majesty's colonies or territories in the *East Indies*, and that the same allowances shall be made on the exportation thereof, as is made upon foreign brandy or other spirits; any law custom or usage to the contrary notwithstanding.

Same duties on arrack from the *British* colonies, as on brandy, &c.

II. And be it enacted by the authority aforesaid, that the said several subsidies duties and excise upon arrack shall be raised, levied, collected, paid and accounted for unto his Majesty, his heirs and successors, in the same manner and form, and by such rules ways and means, and under such penalties forfeitures and disabilities, and with such power of mitigation, and other

other powers, and with such allowances, as any the duties on brandy or other foreign spirits are, by any act or acts of Parliament or law whatsoever now in force, enacted appointed or allowed to be raised, levied, collected, managed, recovered and paid; and that the said several laws now in force for the raising, levying, collecting, paying and answering the said subsidies duties and excise upon arrack shall be continued, and be practised, put in execution and observed, in and for the raising, levying, collecting, managing, adjudging and answering the said subsidies duties and excise upon arrack by this act granted, as fully and effectually as if the same were particularly and at large re-enacted in the body of this present act.

III. And be it further enacted by the authority aforesaid, that the several and respective commissioners of the customs, and commissioners of excise, shall pay all the monies that they respectively shall receive of the said duties (the necessary charges of receiving, levying, managing and accounting for the same excepted) into the receipt of his Majesty's exchequer, distinct and apart from all other branches of the public revenues, for the purposes in this act expressed.

IV. And it is hereby further enacted by the authority aforesaid, that the monies arising by the said duties by this act imposed and charged, shall be appropriated issued and applied, and the same are hereby appropriated and made payable, to the same uses intents and purposes, as the said subsidies duties and excise as aforesaid were appropriated and applicable before the making of this present act, and shall have the same continuance, and shall be also subject and liable to the same redemption by Parliament, as the said subsidies duties and excise were subject and liable unto.

Anno septimo

GEORGE II. Regis.

C A P. XIX.

An Act for the more effectual preventing the clandestine Importation of foreign Hops into Great Britain and Ireland, and to prevent the adulterating or sophisticating of Hops, to alter the Colour or Scent thereof.

WHEREAS by an act of Parliament made in the ninth year of 9 Ann. c. 12. her late Majesty Queen Anne, intituled *An act for laying a duty upon hops*, it is enacted, that there shall be raised levied and paid unto and for the use of her Majesty, her heirs and successors, for and upon all hops which at any time or times within or during the term of four years, to be reckoned from the first day of June one thousand seven hundred and eleven, shall be imported or brought into the kingdom of Great Britain, over and above all other customs subsidies and duties imposed upon or payable for the same, the sum of three pence for every pound weight *averdupois*, and after that rate for a greater or lesser quantity, to be paid by the importer thereof before the landing of the same; which said act, and every clause, article, matter and thing, therein contained, is continued and declared to be in force by an act made in the first year of his late Majesty King George, from the thirty first day of May in the year of our Lord one thousand seven hundred and fifteen, until the first day of August one thousand seven hundred and fifteen, as fully and effectually, to all intents and purposes, as if the same were therein particularly and at large repeated and re-enacted; which said duty of three pence a pound by the aforesaid act of her late Majesty Queen Anne, and continued by the aforesaid act of his late Majesty King George, was continued by one other act made in the first year of his late Majesty King George, and made payable to his Majesty, his heirs and successors for ever; and whereas the penalty for landing or putting on shore out of any ship or vessel any imported hops before due entry thereof shall have been made, and the duty by the aforesaid acts granted and continued shall have been paid, has been found too small to prevent the clandestine importation of the same; and whereas by the low price that hops have taken, and do still bear, in foreign markets, great quantities of foreign hops are imported into and vended in Great Britain, and brought into and vended in Ireland, contrary to law; for preventing therefore of a practice so prejudicial to the hop planters of this kingdom, and so detrimental to the revenue; be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of May which shall be in the year of our Lord one thousand seven hundred and thirty four, if any foreign hops shall be landed or put on shore out of any ship or vessel in Great Britain, before due entry thereof shall be made at the custom house in the port or place where the same shall be imported, and before the duties charged or chargeable thereon shall be paid, or without a warrant for landing or delivering the same, first signed by the commissioners, collector, or other proper officer or officers of the customs respectively; or if any foreign hops, other than of British growth, shall be landed or put on shore out of any ship or vessel in Ireland, all such hops, of what kind soever, as shall be so landed or put on shore, or taken out of any ship or vessel in Great Britain or Ireland, shall be forfeited and burnt within

1 Geo. 1. st. 2.
c. 2. § 17.

1 Geo. 1. st. 2.
c. 12. § 5.

Foreign hops landed before entry and payment of duties, or signed warrant, to be burnt: the ship forfeited,

and importer
to pay 5 s. per
lb.

5 l. per C. pe-
nalty on so-
phisticated
hops.

Penalties how
levied.

ten days after the same shall be lawfully condemned, and also the ship or vessel forfeited in which the same were imported, and the person or persons concerned in importing of the same, or that shall have been aiding and assisting in the landing or putting the same on shore, shall forfeit and pay the sum of five shillings for every pound weight thereof, and so in proportion for any greater or lesser quantity.

II. And it hereby further enacted by the authority aforesaid, that if any person or persons in *Great Britain* or *Ireland* shall, from and after the said first day of *May* one thousand seven hundred and thirty four, mix with, or put into any quantity of hops any drug or ingredient, or other thing whatsoever, to alter the colour or scent thereof, every person so offending, and being thereof lawfully convicted by the oath of one or more witness or witnesses, before one or more justice or justices of the peace of the county or place where the offence shall be committed, shall, for every such offence, forfeit and pay the sum of five pounds for every hundred weight thereof.

III. And be it further enacted by the authority aforesaid, that the several fines penalties and forfeitures, as well specific as pecuniary, by this act imposed (the suing for levying and recovering of which are not hereby before particularly provided for) shall and may be sued for levied and recovered, or mitigated, in *Great Britain* or *Ireland* respectively, by such ways means and methods as any fine penalty and forfeiture may be sued for levied recovered or mitigated, by the laws now in force relating to hops; and that one moiety of every such fine penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them that will discover inform or sue for the same.

Anno nono

GEORGE II. Regis.

C A P. XXIII.

An Act for laying a Duty upon the Retailers of Spirituous Liquors, and for licensing the Retailers thereof.

[The duties granted by this act are repealed; but the penalties, &c. are not repealed. See 16 Geo. 2. c. 8. § 1 & 4.]

WHEREAS the drinking of spirituous liquors or strong waters is become very common, especially amongst the people of lower and inferior rank, the constant and excessive use whereof tends greatly to the destruction of their healths, rendring them unfit for useful labour and business, debauching their morals, and inciting them to perpetrate all manner of vices; and the ill consequences of the excessive use of such liquors are not confined to the present generation, but extend to future ages, and tend to the devastation and ruin of this kingdom; for remedy whereof, may it please your most excellent Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty ninth day of *September* in the year of our Lord one thousand seven hundred and thirty six, no person or persons whatsoever shall presume, by him her or themselves, or by any other person or persons whatsoever employed by him her or them, or for his her or their benefit, to sell or retail any brandy, rum, arrack, usquebagh, geneva, aqua-vita, or any other distilled spirituous liquors or strong waters unmixed, or mixed with themselves or any other ingredients, and by whatsoever name or names they are or may be called, publicly or privately, in any less quantity than two gallons, without first taking out a licence for that purpose, as is herein after directed; within ten days at least before he she or they shall sell, or offer to sell, or retail the same, for which he she or they shall immediately, upon taking out thereof, pay down for the same the sum of fifty pounds in manner following; that is to say, if such licence be taken out within the limits of the penny post, then the same shall be paid at the chief office of excise in *London*, or at any other place, and to such persons as his Majesty's commissioners for the duties of excise for the time being shall appoint to receive the same; and that such persons, as by the said commissioners shall be appointed, are hereby impowered to deliver such licences to any such person or persons, upon his her or their paying down for the same the aforesaid sum of fifty pounds at the time of taking out thereof; but if such licence shall be taken out without the limits aforesaid, then the same shall be paid by all and every the persons so taking out such licence at the office of excise next adjoining to the place where he she or they respectively reside or inhabit, or at any other place, and to such persons as his Majesty's commissioners for the duties of excise for the time being shall appoint to receive the same; and such persons, as by the said commissioners shall be appointed, are hereby impowered to deliver such licences to any such person or persons, upon his her or their paying down for the same the aforesaid sum of fifty pounds at the time of taking out thereof.

No retailing spirituous liquors without licence.

These duties are repealed by 16 Geo. 2. c. 8.

16 Geo. 2. c. 8. § 12.

17 Geo. 2. c. 8. § 19.

II. And be it further enacted by the authority aforesaid, that every person or persons that shall take out such licence as aforesaid, is and are hereby required

100*l.* penalty
on retailing
without li-
cence.

11 Geo. 2.
c. 26.

24 Geo. 2.
c. 40.

20*s.* per gal-
lon on spiri-
tuous liquors
retailed.

*This duty is re-
pealed by*

16 Geo. 2. c. 8.

required to take out a fresh licence ten days at least before the expiration of twelve months after the taking out of the first licence, before he she or they do presume or offer to sell any such spirituous liquors in any less quantity than two gallons, and in the same manner to renew such licence from year to year, paying down the like sum of fifty pounds for each and every new or renewed licence, at the places, and at the times before mentioned. And if any person or persons shall presume or offer to sell or retail any of the said spirituous liquors in any less quantities than aforesaid, without taking out such licence, and renewing the same yearly as in manner aforesaid, he she or they shall respectively forfeit and lose the sum of one hundred pounds for each offence.

III. And be it further enacted by the authority aforesaid, that for all such spirituous liquors or strong waters, by whatever name or names they are or may be called, as any person or persons retailing them, or any of them, in any less quantity than aforesaid, or any person or persons in trust for him her or them, or for his her or their use or benefit, shall be possessed of or interested in, upon the said twenty ninth day of *September* one thousand seven hundred and thirty six, or at any time after, there shall be raised and paid unto your Majesty, your heirs and successors, a duty after the rate of twenty shillings for every gallon thereof, and in that proportion for a greater or lesser quantity, to be paid by the respective retailers thereof, over and above all other duties charged and chargeable on the same.

IV. And for the better ascertaining, charging, collecting, raising, levying and securing, the rates and duties by this act imposed on the said spirituous liquors, and preventing frauds therein, be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted, as are charged upon such spirituous liquors as shall be retailed in *England, Wales*, or the town of *Berwick upon Tweed*, shall be under the receipt and management of the commissioners and officers of his Majesty's revenue of excise in *England* for the time being; and such of the said rates and duties as are imposed by this act upon such spirituous liquors as shall be retailed in *Scotland*, shall be under the receipt and management of the commissioners and officers of the excise in *Scotland* for the time being; which said several and respective commissioners of excise, or the major part of them, shall be his Majesty's commissioners for granting such licences for retailing such spirituous liquors; and the said respective commissioners of excise, or the major part of them, have hereby power, by commission under their respective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf; and all monies arising by the said duties, and by the licences for sale thereof, herein before mentioned (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's exchequer, distinctly and apart from all other branches of the public revenues, subject and liable to the uses and purposes herein after mentioned.

V. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, methods, penalties, forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of his late Majesty King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise upon beer ale and other liquors, as are provided settled or established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining, the duties thereby granted or any of them (other than in such cases for which other penalties or provisions are prescribed by this act) shall be exercised, practised, applied, used, and put in execution, in and for the managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering and paying, the duties upon the said spirituous liquors by this act granted.

12 Car. 2.
c. 24.

10 Geo. 2.
c. 17. § 8.

granted, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act; and that one moiety of the fines penalties and forfeitures by this act granted, shall go and be paid to his Majesty, his heirs and successors, and the other moiety thereof to the person or persons who shall inform or sue for the same.

VI. And be it further enacted by the authority aforesaid, that every person or persons, who after the twenty ninth day of *September* one thousand seven hundred and thirty six, shall sell, or offer to sell or retail any spirituous liquors or strong waters, by whatever name or names they are or may be called, in any less quantity than two gallons, shall at least ten days before he she or they shall sell or offer to sell by retail any such spirituous liquors or strong waters, make a true and particular entry in writing of all warehouses, storehouses, shops, cellars, vaults, rooms or other places whatsoever, by him her or them respectively used or intended to be used, for the laying keeping or retailing any of the said spirituous liquors or strong waters, at the next office of excise within the limits wherein such warehouses, storehouses, shops, cellars, vaults or other rooms or places shall be situated, and also of all spirituous liquors or strong waters by whatever name or names they are or may be called, which at the time of making such respective entries, or which at any time after shall be in such warehouses, storehouses, shops, cellars, vaults, rooms and other places, and every of them respectively; upon pain of forfeiting the sum of twenty pounds for every such warehouse, storehouse, shop, cellar, vault, room and other place, which shall be so made use of by such retailer, and forty shillings for every gallon of such spirituous liquors or strong waters which shall be concealed, and not entered as herein is directed, together with all the spirituous liquors or strong waters which shall be found therein, or concealed as aforesaid, and the casks and other vessels containing the same.

Warehouses
to be entered.

VII. And for the better securing the duties hereby granted, and preventing any foreign brandies strong waters or other spirits to be run into this kingdom; be it further enacted by the authority aforesaid, that from and after the said twenty ninth day of *September* one thousand seven hundred and thirty six, no brandy, rum, arrack, *aqua vite*, usquebaugh or any other spirituous liquors or strong waters by whatever name or names they are or may be called, shall be brought into any such warehouse, storehouse, shop, cellar, vault, room, or other place made use of by any retailer of any of the said spirituous liquors or strong waters, without first giving notice thereof to the officer of excise of the division or place where such warehouse, storehouse, shop, cellar, vault, room or other place, in which such spirituous liquors or strong waters as aforesaid are intended to be lodged is situated, and producing to the said officer, and leaving with him an authentick certificate, that the duties charged or chargeable by any law now in being upon the said spirituous liquors or strong waters have been actually paid, or that the same have been condemned as forfeited, or were part of the stock of some retailer of any of the said spirituous liquors or strong waters, of which an account had been taken pursuant to this act, and expressing the quantity and quality thereof, the name of the seller, and at what place the said duties were paid, or the said liquors condemned as aforesaid, or of whose stock the same was part; on pain of forfeiting the sum of twenty pounds, together with the said liquors so brought in without such notice and certificate as aforesaid, with the casks and all other vessels whatsoever containing the same.

Notice of
bringing in
spirits.

VIII. And be it further enacted by the authority aforesaid, that from and after the said twenty ninth day of *September* one thousand seven hundred and thirty six, no retailer of any such spirituous liquors or strong waters as aforesaid, shall make any increase of such liquors, after the same

40 s. per gall.
penalty on in-
creasing spirits
after account
taken; and the
liquors forfeit-
ed.

have been taken an account of by any officer or officers for the said duties hereby granted, by any private or clandestine addition thereto of water, or any other liquors; on pain of forfeiting the sum of forty shillings for every gallon of such spirits and water, or other liquors mixed as aforesaid; all which spirituous liquors so mixed shall and may be seized and taken by the officers of the said duties for his Majesty's use.

Officer may
enter ware-
houses, &c.

IX. And be it further enacted by the authority aforesaid, that it shall and may be lawful for the officers of the duties by this act granted, or any of them from time to time, and at all times by day and by night (but if in the night time in the presence of a constable or other officer of the peace, oath being first made by any such officer or other person before any justice of the peace dwelling in or near such place of a probable cause of suspecting the concealment of any such spirituous liquors therein) to enter into all and every the said warehouses, storehouses, shops, cellars, vaults, rooms or other places made use of by any retailer of any such spirituous liquors or strong waters as aforesaid, for keeping the same; and by tasting gaging or otherwise to take an account of the quantity or quality of all such spirituous liquors or strong waters, as shall at any time be in their or any of their custody: and if any such retailer as aforesaid shall hinder or refuse the said officer or officers to enter into his her or their warehouses, storehouses, shops, cellars, vaults, rooms and other places, or any of them, to take such account as aforesaid, or shall let hinder or obstruct the said officer or officers in the execution of any of the powers or authorities by this act given to him or them, the person or persons offending therein shall, for every such offence, forfeit and lose the sum of fifty pounds.

50 l. penalty
on obstruct-
ing.

Licences only
to victuallers,
&c.

16 G. 2. c. 8.

§ 10.

17 G. 2. c. 17.

§ 18.

24 G. 2. c. 40.

§ 8.

26 G. 2. c. 13.

§ 10.

X. And whereas many persons concerned in trades, who employ great numbers of journeymen, workmen, servants, labourers and other artificers, deal in spirituous liquors, and retail the same at excessive rates to persons working under them; be it further enacted by the authority aforesaid, that from and after the said twenty ninth day of *September* one thousand seven hundred and thirty six, no licence shall be granted to any person or persons whatsoever, for selling by retail any spirituous liquors or strong waters whatsoever, except to such persons only who shall keep public victualling-houses, inns, coffee-houses, ale-houses or brandy-shops, and use or exercise no other trade whatsoever; and if such licences shall be granted, the same are hereby declared void to all intents and purposes.

Persons paying
wages in spi-
rits deemed
retailers.

XI. And be it enacted by the authority aforesaid, that if any person or persons shall, from and after the said twenty ninth day of *September* one thousand seven hundred and thirty six, agree or contract with any journeyman, workman, servant, labourer or other person employed by or working under him her or them respectively, in manner following; that is to say, if such master mistress or other person or persons, shall agree to pay such journeyman, workman, servant, labourer or other person employed by or working under him her or them, or under his her or their direction, so much money for wages, and such a quantity of spirituous liquors or strong waters, as, together with such money, shall amount to the value of the wages as shall be ordinarily and usually paid for the work such journeyman, servant, labourer or other person shall be employed in; or shall set off stop or deduct all or any part of the wages or hire due to such journeyman, workman, servant or labourer, for any spirituous liquors or strong waters delivered to them by him her or them, or any other person; such person or persons so offending, shall be deemed a retailer within the meaning of this act; and shall, for every such offence, forfeit the sum of twenty pounds, over and above all other the penalties and forfeitures imposed by this act; and such journeyman, workman, servant, labourer or other person, shall be intitled to his or her whole wages, notwithstanding any such agreement, setting off stopping or deducting, and shall have the like remedy in law for the same, as if all or any part of such wages were not paid.

Journeyman,
&c. to recover
his whole
wages.

XII. Pro-

XII. Provided always, that this act shall not extend to any physicians, ^{Medicines ex-} apothecaries, surgeons or chymists, as to any spirits or other spirituous ^{cepted.} liquors, which they may use in the preparation or making up of medicines for sick lame or distempered persons only.

XIII. And be it further enacted by the authority aforesaid, that from ^{10 l. penalty} and after the said twenty ninth day of *September* one thousand seven hun- ^{on hawking} dred and thirty six, no person or persons shall hawk sell or expose to sale, ^{spirits in the} any brandy spirituous liquors or strong waters, by whatever name or names ^{streets, &c.} they are or may be called or distinguished, about the streets highways or ^{10 G. 2. c. 17.} fields in any wheelbarrow or basket, or upon the water in any ship boat or ^{§ 9.} vessel, or in any other manner whatever, or shall sell or expose the same to ^{11 G. 2. c. 26.} sale on any bulk or bulks, stall or stalls, or in any shed or sheds, or on or ^{§ 5.} in any other place or places, other than and in such place or places as are ^{17 G. 2. c. 17.} herein before in this act mentioned or allowed; upon pain of forfeiting for ^{§ 17 & 20.} every such offence, the sum of ten pounds: and it shall and may be lawful to and for any one or more justice or justices of the peace, for the county, riding, division, city or liberty respectively, wherein such offence shall be committed, on his or their own view, or on confession of the party, or by proof on the oath of one or more credible witness or witnesses made of such offence, to convict any person or persons so offending as aforesaid, and such person or persons so offending and convicted, shall immediately on such conviction pay the said sum of ten pounds into the hands of the churchwardens and overseers of the poor of the parish where such offence shall be committed, or one of them; and on such offender or offenders refusing or neglecting to pay the said sum, the justice or justices so convicting as aforesaid, shall and may, by warrant or warrants under his or their hand and seal or hands and seals, commit the offender or offenders to the house of correction for the said county city or liberty respectively, there to remain and be kept to hard labour for the space of two months, to be reckoned from the day of the said commitment; and the person or persons so committed shall not be discharged until he she or they shall have paid the said sum of ten pounds, or until the full expiration of the said two months; and every sum or sums of money arising from the conviction of any person or persons as aforesaid, in case there be no informer, shall be wholly applied to the use of the poor of the parish wherein the offence was committed, but if there shall be an informer, one moiety of such money shall be paid to the informer, and the other moiety shall be paid to the overseers and churchwardens as aforesaid, or one of them, and applied to the use of the poor of the parish as aforesaid.

XIV. Provided, and it is hereby declared, that nothing in this act shall ^{Retailers of} extend or be construed to enable any person or persons to sell any spirituous ^{spirituous li-} liquors or strong waters by retail, unless such person or persons be first li- ^{quors to be li-} censed by two or more of his Majesty's justices of the peace for the county, ^{icensed by two} riding, division, city or liberty, wherein such person or persons shall sell the ^{justices.} said liquors, under the hands and seals of the said justices; for which licence or licences the sum of two shillings and six pence, and no more, shall be ^{Fee.} paid to the clerks of such justices, and no fee or sum of money, or other re- ^{24 G. 2. c. 40;} ward whatsoever, to the clerk or clerks of the peace for entering the same, ^{§ 24.} or on any other account, on pain of forfeiting five pounds, in case any of the said justices clerks or any clerk of the peace shall ask receive or demand any more or other fee or fees on account of such licences, under any pretence whatsoever; and if the licence is not found and provided by the said justices clerks, then no fee whatsoever shall be due or received by them.

XV. And be it further enacted by the authority aforesaid, that for the ^{Form of con-} more easy and expeditious suppressing the houses of such persons who shall ^{victions.} presume to sell any spirituous liquor, or any cyder, ale, beer or other liquors by retail, without a licence from two or more justices of the peace for that purpose, and of disorderly houses wherein any persons shall sell any of the said

said liquors by retail; it shall be sufficient for any justice or justices of the peace, who shall convict any person or persons of any or either of the said offences, to draw up and return such conviction in either of the following form of words, as the case shall happen, or in any other form of words to the same effect, *mutatis mutandis*, that is to say,

Middlesex, A. B. is convicted on his or her own confession, or on the oath of having sold beer ale or strong waters in the parish of in this county, on the Day of without being duly licensed thereto by two justices of the peace.

Given under my, or our, hand and seal, or hands and seals, this day of

or in case of disorderly houses, instead of the words [*of having sold beer ale or strong waters, without being duly licensed thereto by two justices of the peace*] to use the words following [*of keeping a disorderly house*] and if occasion requires, to add, that the same is the first second or third conviction; which said convictions, in the same or like form of words, shall be good and effectual in law to all intents and purposes, and shall not be quashed set aside or adjudged void or insufficient for want of any other form of words whatsoever; subject nevertheless to an appeal to the next general quarter sessions of the peace for the county, riding, division, city or liberty, where such offence was committed after such conviction, by any party aggrieved thereby.

Giving away,
&c. deemed
retailing.

XVI. And be it further enacted by the authority aforesaid, that from and after the said twenty ninth day of *September* one thousand seven hundred and thirty six, if any person or persons who shall vend sell or utter any wares, goods, provisions or other things by retail, shall give away any spirituous liquor or liquors to any servant or apprentice coming to his her or their shops or houses to buy fetch or carry away any such wares goods provisions or other things, or under the pretence of his or her being a customer, or under any other pretence, every such person or persons so giving away such spirituous liquor or liquors, shall be deemed and taken to be a retailer or retailers of spirituous liquors within the meaning of this act, and as such shall be subject and liable to the penalties and forfeitures imposed by this act on every retailer of spirituous liquors offending contrary to the true intent and meaning of this act.

Duties part of
the aggregate
fund.

XVII. And be it further enacted by the authority aforesaid, that the duties and revenues which shall arise by licences for vending brandy or spirits, as also the present duties on low wines, strong waters, brandy, rum, arrack and all other spirits, whether foreign or *British*, and such duties as shall arise by retailing the same, shall, from and after the said twenty ninth day of *September* one thousand seven hundred and thirty six, be united to and made part of the general or aggregate fund established by the act of the first year of the reign of his late Majesty King *George* the first, and be issued and applied to the uses to which the said fund is or shall be made applicable.

XVIII. And whereas the said duties upon low wines, strong waters, brandy, rum arrack and all other spirits, whether foreign or *British*, are amongst other duties and revenues charged with, and liable to pay several sums of money, as well for the support of his Majesty's household and family, and the honour and dignity of the crown, as for payment of annuities and other payments to several corporations, and to other persons intitled thereunto; and it may so happen, that by making the alterations aforesaid in the said duties, the funds charged with the payments aforesaid may prove deficient; and whereas by a medium of eight years, computed from the time of his Majesty's happy accession to the throne to *Midsummer* last past, the sum of seventy

seventy thousand pounds is taken to be the medium of the annual produce of what has been applied of the duties aforesaid to the service of his Majesty's household and family; to the end therefore that neither his Majesty, nor any other person or persons, bodies politic or corporate, who is or are intitled to any part share or interest in the money arising by the said duties, may be losers, or receive any prejudice by the alterations aforesaid; be it enacted by the authority aforesaid, that from and after the said twenty ninth day of *September* one thousand seven hundred and thirty six, there shall be paid to his Majesty during his natural life (which God long preserve) out of the said general or aggregate fund, the sum of seventy thousand pounds ^{70,000*l.* per ann. to his Majesty out of the said fund.} being the aforesaid medium of what has annually been applied of the duties aforesaid, towards the service of his Majesty's household and family, and other his expences and occasions, from his happy accession to the throne to *Midsummer* last past. ^{Continued by 1 Geo. 3. c. 1.}

XIX. And be it further enacted by the authority aforesaid, that when, and as often as any deficiency shall happen upon any other the funds for which the said duties were applicable, it shall and may be lawful to and for the commissioners of his Majesty's treasury now being, or the high treasurer, or commissioners of his Majesty's treasury for the time being, to make good and supply the said deficiency from time to time out of the said general or aggregate fund.

XX. And for the more easy discovery of persons who shall keep a common alehouse or tipplinghouse without licence, or who shall presume to sell any spirituous liquors, or any ale, beer, cyder, perry or other liquors by retail, without such licence or licences as are by law required for vending the same; be it enacted by the authority aforesaid, that it shall and may be lawful to and for every justice or justices of the peace to summon or call before him or them any excise officer or gager within their respective divisions, and to examine the said officer or gager upon oath touching the entry of any spirituous liquors, ale, beer, cyder or perry, made by any person suspected to sell the same without licence, and every person making such entry, shall be deemed a seller of such liquors so entered to all intents and purposes, as if the same had been proved before such justice or justices by the oath of two witnesses. ^{Justices may examine excise officers.}

XXI. And be it further enacted by the authority aforesaid, that from and after the twenty ninth day of *September* one thousand seven hundred and thirty six, any person or persons who have followed and exercised the art or business of distillation for seven years last past, or have served, or on the twenty fifth day of *March* one thousand seven hundred and thirty six, were serving any apprenticeship to the same, shall, and may have full liberty and authority to exercise and follow any other trade, art, business or manufacture, in any city town or place, within that part of *Great Britain* called *England*; any law, charter, grant, custom or usage, to the contrary notwithstanding. ^{Distillers may apply to other trades. University privileges saved. 10 Geo. 2. c. 19.}

XXII. Provided nevertheless, that nothing in this act contained shall extend to charge with any of the duties directed to be paid levied or received as aforesaid, any spirits made or distilled from malt, and retailed and consumed within that part of *Great Britain* called *Scotland*, which spirits are commonly called and known by the name of *Aqua Vitæ* in that part of the kingdom, or to subject the makers sellers or retailers thereof within that part of the kingdom to take such licences as are herein before directed. ^{*Aqua Vitæ* in *Scotland* excepted.}

Anno nono

GEORGE II. Regis.

C A P. XXXV.

An Act for indemnifying Persons who have been guilty of Offences against the Laws made for securing the Revenues of Customs and Excise, and for enforcing those Laws for the future.

Persons hav-
ing incurred
penalties by
clandestine
running of
goods, &c. be-
fore 27 April
1736.

Making false
entries,

or abusing of-
ficers, &c. in-
demnified.

WHEREAS, notwithstanding the several laws already made to prevent the unlawful importing, and clandestine landing and running of prohibited and uncultomed goods, divers wicked and evil disposed persons have of late not only carried on, and do still continue such pernicious and illegal practices, in open defiance of the laws, to the great diminution of the public revenue, and to the manifest prejudice of the fair traders, and likewise seduced great numbers of other persons to join with them in the said wicked practices, whereby the evil is become so general, that it is necessary that some further provision should be made for effectually preventing the same, yet nevertheless as there may be some hope that many of the said persons, who have been unwarily seduced as aforesaid, may be reclaimed by grace and clemency from offending in the like manner for the future; therefore, for the quiet and ease of his Majesty's subjects who may have been guilty of such offences, and that such of them as are not yet become incorrigible, being freed from their fears and apprehensions, may be induced to leave off their illegal practices, and to return to their lawful callings and occupations, and that such persons as shall after such an act of indulgence, and so public a warning, presume to commit any of the said offences, may be left without excuse, and be brought to justice, and duly punished as their crimes shall deserve, may it please your Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that all and every his Majesty's subjects of this his Majesty's realm of *Great Britain*, their heirs executors and administrators, and every of them, who before the twenty seventh day of *April* in the year of our Lord one thousand seven hundred and thirty six, have incurred any penalty or forfeiture in by or for the clandestine running, landing, unshipping, concealing or receiving, any prohibited goods wares or merchandizes, or any foreign goods liable to the payment of the duties of customs and excise, or either of them, and who are or may be subject to any information, or other prosecution whatsoever, for the duties of such goods, or for the penalties for the running, landing, unshipping, concealing or receiving thereof, or for the making of any false report or entry of the loading of any ship or vessel, inwards or outwards, or for making any report or entry in a wrong name or names, or for not reporting any such ship or vessel, or for breaking bulk before making such report or reports, or for altering the package of any goods on board any ship or vessel, or for landing of any goods without the presence of an officer, or for staving, or otherwise destroying or spoiling any goods at or after the seizure thereof by any officer of the customs or excise, or other person duly authorized to make such seizure; and any persons who have beat, abused, obstructed or hindered, any officer of the customs or excise in the due execution of their duty, or who have given or offered a bribe to any officer of the customs or excise, and all persons aiding assisting and abetting in the committing

committing any of the said offences, shall be and are, by the authority of this present act, acquitted indemnified released and discharged, against the King's Majesty, his heirs and successors, and against all and every other person and persons, bodies politic and corporate, and any officer or officers of the customs or excise, and every of them, of and from all the said offences (not in this present act hereafter excepted and foreprized) and of and from all penalties, forfeitures, indictments, outlawries, convictions and judgments, not herein after excepted, incurred, had or given, or that may or might arise or accrue for or by reason or means of any the said offences, or other matters or things herein before mentioned and expressed.

The like indemnity to 1 May 1745, is given by 18 Geo. 2. c. 28. which act is the same as the first eight sections of this act.

II. And be it further enacted, that all and every of his Majesty's subjects may by him her or themselves, or by his her or their deputy or deputies, attorney or attornies, according to the laws of this realm, plead and insist on this act of indemnity for his her or their discharge, of or for any thing that is by virtue of this act acquitted released or discharged, without any fee or payment to any person or persons for the writing or entering of such plea, or the judgments thereupon, but only sixteen pence to the clerk or officer who shall enter such plea or matter for judgment, or the party's discharge, in that behalf; any law custom or usage to the contrary notwithstanding.

III. Provided always, and be it further enacted by the authority aforesaid, that all and every person and persons who shall take, receive, or be intitled to any benefit or advantage, by virtue of this present act of indemnity, either by pleading or insisting on the same, in any court of justice or otherwise, and who hath or (before he she or they shall claim the benefit of this present act) shall have brought commenced or prosecuted any action plaint or information, indictment or other prosecution whatsoever, against any officer of his Majesty's customs or excise, or against any person or persons who shall or may have been aiding or assisting to any such officer, for or concerning any matter cause or thing done or committed by such officer, or by any person or persons aiding or assisting him, on occasion or for or by reason or means of any of the offences, trespasses, frauds, misdemeanors, or other matters or things, by this act intended to be released and discharged, shall, before such time as he she or they shall be admitted to take such plea as aforesaid, or to take any benefit or advantage of this act, absolutely release and discharge such action or actions, discontinue and cause all proceedings to be staid in all and every such informations, indictments, and other prosecution and prosecutions brought or commenced as aforesaid.

Actions against officers to be released.

IV. And be it further enacted, that if any person or persons who shall claim the benefit of this act, shall, after such claim, bring or commence, or cause to be brought or commenced, any action plaint information or other prosecution whatsoever, against any officer of his Majesty's customs or excise, or other person who shall have aided or assisted any such officer for or concerning any act matter or thing done or committed by them, or any of them, on occasion of, or for or by reason or means of any of the offences, frauds, misdemeanors, or other matters or things, intended to be released and discharged by this act, such claim is and shall be deemed to be an absolute discharge and release to such officer or other persons of and from all and every such actions suits and prosecutions; and such officer or other persons may plead the general issue, and give the special matter in evidence; and the said officer or other person shall recover his costs of suit against the person or persons so bringing or commencing such action or prosecution.

V. Provided also, and be it further enacted by the authority aforesaid, that all and every person and persons who shall take, receive, or be intitled to, the benefit of this present act of indemnity, and shall afterwards be guilty of or commit any of the offences, trespasses, frauds or misdemeanors, as are herein before mentioned, or hereby intended to be acquitted released or discharged, or any of the offences hereafter in this act to be mentioned or expressed, shall be subject and liable to be prosecuted, not only for

Offending against, subjects to answer for former offences.

for or in respect of such new offence by him her or them committed, but shall also for and in respect of the said offences committed before the making this act, and for and in respect of all bonds and securities by them, or any of them, given to his Majesty, or to any person or persons for his Majesty's use, commonly called *smuggling bonds*, be subject and liable to all and every the same pains, penalties, forfeitures and actions, for duties of customs or excise, and actions upon the said bonds and securities, as he she or they would have incurred; or been subject and liable to, in case this act had never been made; any thing herein contained to the contrary thereof notwithstanding.

Judgements
actually levied,
not discharged,

nor informers
part of penalty.

Persons now
liable to be
transported,
offending after
taking this
indemnity, to
suffer death.

Persons neglecting
to pay composition,
excluded.

Exception.
Seizures of
goods, vessels,
&c.

Money due on
entry of goods,
or bond;

VI. Provided also, that this act, or any thing herein contained, shall not extend, or be construed to extend, to acquit release or discharge any judgement or judgements, where the monies or other things recovered have been actually levied or taken in execution before the making of this act; nor shall the same extend, or be construed to extend, to acquit release or discharge any judgement or judgements in respect to such part thereof as belongs to the informer, or such person or persons who hath or have joined with his Majesty in such suit or suits wherein such judgement or judgements hath or have been obtained, unless and until such person or persons who would take the benefit of this act, shall pay to such informer, or other person or persons, the full costs of such suit or suits in which such judgement or judgements shall have been obtained.

VII. Provided also, and be it further enacted by the authority aforesaid, that if any person or persons who hath committed or been guilty of any of the offence or offences herein before mentioned, for which any such person or persons is or are by any law or statute now in being liable to be transported as a felon or felons, shall, for any of the said offences, take or receive the benefit of this present act, and shall afterwards be guilty of or commit any of the said offences, for which he she or they is or are now liable to be transported as aforesaid, then all and every such person and persons (being duly convicted of or for any of the said offences hereafter to be committed as aforesaid; and upon due proof made that such person or persons had committed any of the same offences before the making this act, and had taken or received the benefit thereof for his her or their discharge) shall be adjudged guilty of felony, and shall suffer death as in cases of felony, without benefit of clergy.

VIII. Provided also, that all persons who have compounded with, or agreed to pay any sum of money by way of composition to his Majesty, or to the lords commissioners of his Majesty's treasury, or to any of the barons of the exchequer, or to the commissioners of the customs or excise respectively for the time being on his Majesty's behalf, for or in respect of any of the above mentioned offences, or for the forfeitures or penalties arising thereby, shall make good such compositions and agreements as have been by them respectively made, or, in default thereof, all and every such person shall be excluded and deprived of and from all benefit and advantage of this act.

EXCEPTED and foreprized out of this act all seizures of prohibited or uncustomed goods and other goods, and all seizures of ships, vessels, boats, horses, or other cattle or carriages, liable to be seized and forfeited by any law in being relating to his Majesty's revenues of custom or excise, for and in respect of the forfeiture and condemnation of such goods only; and also saving and excepted out of this present act unto his Majesty, his heirs and successors, all customs, duties, and sums of money, due and owing from any person or persons for or upon the entry or lawful importation of any goods wares or merchandizes; and all and every debts and sums of money due to his Majesty from any person or persons upon any bond, obligation, or other contract or agreement whatsoever, touching or concerning the lawful landing or importing any goods, wares, or merchandizes, or the customs or other duties due or payable for the same; and all bonds and obligations given by any officer or officers of the customs or excise to his Majesty, or any of his predecessors,

predecessors, or to any other person or persons for the use of, or in trust for, his said Majesty, or his predecessors; and also saving to his said Majesty, his heirs and successors, all debts dues and demands due or owing to his said Majesty, for or in respect of any sum or sums of money by him, or any of his royal predecessors, at any time paid upon any debenture or debentures, certificate or certificates, where any such debenture or certificate was wrongfully or fraudulently obtained, or where the same debenture afterwards became void by any relanding of the goods therein mentioned, or by any other way or means whatsoever; and all other debts dues and demands for and in respect of the customs, excise, and other duties chargeable on any goods wares or merchandizes, concerning which there is any action, information, suit or prosecution, now depending in any of his Majesty's courts at *Westminster*, or elsewhere.

Debentures fraudulently obtained,

actions depending.

IX. Provided nevertheless, and be it enacted by the authority aforesaid, that in case any judgement shall be given for his Majesty, his heirs or successors, in any suit or suits depending in any of his Majesty's courts at *Westminster*, or elsewhere, on the eleventh day of *May* one thousand seven hundred and thirty six, for the recovery of any debts dues or demands due or owing to his said Majesty, for or in respect of any money paid by him, or his royal predecessors, upon any debenture or debentures, or certificate or certificates, where any such debenture or certificate was wrongfully or fraudulently obtained, or where the same became void by relanding the goods therein mentioned, or by any other ways or means whatsoever, it shall and may be lawful to and for the commissioners of his Majesty's treasury, or any three or more of them, or the lord high treasurer for the time being, in case he or they shall think fit, to compound for release or discharge the same, notwithstanding any appropriation thereof by any act or acts of Parliament, but so as all such monies which shall arise or be received by virtue of any such composition, shall be applied in such manner, and to such uses, as the original debts dues or demands, recovered by such judgements, are or would be applicable if this act had not been made, or in a ratable proportion where the same debts dues and demands are applicable to different uses.

Treasury may compound judgements for the King on 11 May 1736, upon debentures, &c.

X. And whereas divers dissolute and disorderly persons frequently appear in great gangs near the sea coasts, and the shores of navigable rivers, and in and about the towns and villages adjacent thereto, and in divers other parts of this kingdom, carrying fire-arms, or other offensive weapons, to the great terror of his Majesty's subjects, and the hindrance of the civil officers, and the officers of the customs and excise, in the execution and discharge of their duty, and during their abode there commit great spoil and devastation to the estates thereabouts, in order to be aiding and assisting in the clandestine running landing or carrying away prohibited and uncustomed goods, and to rescue the same after seizure from the officers of the customs or excise, and to watch for proper opportunities for that purpose; and whereas several officers of the revenue, and others their assistants, have been wounded, maimed, and some of them murdered in the execution of their office, and great quantities of run goods have been rescued after seizure, and sheriffs and other civil officers have been forcibly hindered from the execution of process; for preventing thereof, be it further enacted by the authority aforesaid, that from and after the twenty fourth day of *June* in the year of our Lord one thousand seven hundred and thirty six, upon information to be given upon oath before any one or more of his Majesty's justices of the peace in any county city or liberty whatsoever, that any persons, to the number of three or more, are or have been, after the said twenty fourth day of *June* one thousand seven hundred and thirty six, assembled for any the purposes aforesaid, and are or have been, after the said twenty fourth day of *June*, armed with fire-arms, or other offensive arms or weapons, such justice or justices of the peace shall and may grant his or their warrant to the constables, headboroughs, and other peace officers whatsoever, or any of them,

Assembling armed, to run goods, transportation.

requiring such officer and officers respectively to take to his or their assistance as many of his Majesty's subjects as may be thought necessary for the apprehending all and every person and persons against whom such information shall be given as aforesaid, and such justice or justices of the peace shall and may (if upon due examination he or they find cause) commit all and every or any of the said person and persons to the next county gaol, there to remain without bail or mainprize, until he she or they shall be discharged by due course of law; and all and every such person and persons, upon due proof of his her or their being assembled and armed as aforesaid, in order to be aiding and assisting in the clandestine running, landing, rescuing or carrying away prohibited or uncustomed goods, and upon conviction of and for such offence shall be adjudged guilty of felony, and shall be transported as a felon or felons to some or one of his Majesty's colonies or plantations in *America*, there to remain for the space of seven years, in the same manner as felons are appointed to be transported by an act made in the fourth year of the reign of his late Majesty King *George* the first, of glorious memory, intituled *An act for the further preventing robbery burglary and other felonies, and for the more effectual transportation of felons, and unlawful exporters of wooll, and for declaring the law upon some points relating to pirates*, and by another act made in the sixth year of the reign of his said late Majesty, intituled *An act for the better preventing robbery burglary and other felonies, and for the more effectual transportation of felons*; and if any such offender or offenders shall return into *Great Britain* or *Ireland*, before the expiration of the said term, contrary to the intent and meaning hereof, he or they so returning shall suffer as felons, and have execution awarded against them as persons attainted of felony without benefit of the clergy.

50*l.* reward
for apprehending.

50*l.* to persons
maimed in apprehending,

and 50*l.* to
executors of
persons killed.

XI. And for the better discovery and apprehending all and every the said offender and offenders; be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, all and every person or persons who shall apprehend and take any person or persons guilty of any of the offences last before mentioned, shall have and receive for every such offender who shall be convicted of any such offence, the sum of fifty pounds, to be paid in such manner as herein after is mentioned, immediately after such conviction, and demand thereof made, by tendering a certificate under the hand or hands of the judge or judges before whom such offender or offenders shall be convicted, certifying the conviction of such offender or offenders, and that he she or they were taken by the person or persons claiming the said reward; and that if any person or persons shall happen to lose any limb, or an eye, or be otherwise maimed or dangerously wounded in the apprehending, or in the endeavouring to apprehend, or making pursuit after any such offender or offenders, all and every person and persons so maimed or wounded as aforesaid, shall, upon such conviction as aforesaid, have and receive the sum of fifty pounds, over and above any other reward that he or they shall be intitled to by virtue of this act; and that in case any person or persons shall happen to be killed in the taking or apprehending, or endeavouring to apprehend, or in making pursuit after any such offender or offenders, that then the executors or administrators of such person or persons so killed as aforesaid (upon certificate delivered under the hands and seals of the justice or justices of assize for the county where the fact was done, or the two next justices of the peace, of such person or persons being so killed, which certificate the said justice or justices, upon sufficient proof before him or them made, is and are hereby required immediately to give, without fee or reward) shall have and receive the sum of fifty pounds, over and above any other reward that the person or persons so killed, his or their executors or administrators shall or may be intitled to by virtue of this act.

XII. And be it further enacted, that if any of the said offender or offenders shall, within three months after such his her or their offence, and before

fore his her or their conviction, discover two or more of his her or their accomplices therein, to the commissioners of the customs or excise in *England* or *Scotland* respectively, so as they or two of them at least, be convicted of such offence, the offender or offenders so discovering, shall have and receive the sum of fifty pounds, for every such offender so discovered and convicted, as a reward for such his her or their discovery, and every such person so discovering shall be clearly acquitted and discharged of such his her or their offence; all which said rewards shall be paid in such manner as herein after is mentioned.

Offenders discovering 2 accomplices, within 3 months discharged, and have 50*l.* reward.

XIII. And whereas the laws in being have hitherto proved insufficient for preventing the carrying prohibited and uncustomed goods through the country with an armed force; for remedy thereof, be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, all persons, who to the number of two or more in company, shall be found passing within five miles from the sea coasts, or from any navigable river, with one or more horse or horses, or with any cart or carriage, whereon there shall be laden or put more than six pounds of tea, or brandy or other spirits exceeding the quantity of five gallons, not having paid the duties by law charged thereon, and not having a permit for the same, or any other foreign goods or commodities above the value of thirty pounds *sterling* landed from any ship or vessel without the due entry and payment of the duties by law charged thereon, and shall carry any offensive arms or weapons, or wear any vizard mask or other disguise, when passing with such goods and commodities as aforesaid, or shall forcibly hinder, obstruct, assault, oppose or resist any of the officers of the customs or excise in the seizing or securing any sort of prohibited uncustomed or run goods or commodities, or other the execution of their office, shall be deemed and taken to be runners of foreign goods and commodities, within the intent and meaning of one act of Parliament made in the eighth year of the reign of his said late Majesty King *George* the first, intituled *An act to prevent the clandestine running of goods, and the danger of infection thereby, and to prevent ships breaking their quarantine; and to subject copper ore of the production of the British plantations to such regulations as other enumerated commodities of the like production are subject*, although no proof shall be given or made that such tea, brandy, spirits or other goods or commodities were run, or had not been duly entered, and paid the duties chargeable thereon; but the proof of such entry and payment of the duties, and of the manner how the said persons so found with the said goods and commodities came by the same, shall wholly lie on such person and persons: and all and every person and persons being convicted of or for any of the said offences, shall be adjudged guilty of felony, and shall for his her or their offence, be transported as a felon or felons to some one of his Majesty's colonies or plantations in *America*, there to remain for the space of seven years, in such manner as felons are appointed to be transported by the said two acts made for that purpose in the fourth and sixth years of the reign of his Majesty King *George* the first, herein before particularly mentioned; and if any such offender or offenders shall return into *Great Britain* or *Ireland*, before the expiration of the said seven years, he or they so returning shall suffer as felons, and have execution awarded against him her or them, as persons attainted of felony without benefit of clergy.

Two or more passing within 5 miles of the sea, &c. with horse cart, &c. laden with 6 lb. of run tea, 5 gall. of run brandy, &c. and bearing arms, or being masked, &c. deemed runners of foreign goods within 8 G. 1. c. 18.

XIV. And be it further enacted by the authority aforesaid, that all the goods wares and merchandizes so found as aforesaid, and all weapons and arms, as well offensive as defensive, found upon or with such person or persons as aforesaid, and all the furniture of their and every of their horse and horses, and other cattle and carriages, and the chests, boxes, bags, casks and other package, of all goods so found as aforesaid, shall be forfeited and lost.

Goods, &c. so found, forfeited.

XV. And be it further enacted by the authority aforesaid, that if any officer of the customs or excise shall lose any limb, or an eye, or be otherwise

50*l.* reward to persons wounded in wife apprehending,

and to the ex-
ecutors of per-
sons killed,

wise maimed or dangerously wounded by any offender or offenders herein last mentioned in the execution of the duty of his office, or if any such officer or other person whatsoever, shall be so maimed or wounded as aforesaid, in the apprehending, or endeavouring to apprehend, or making pursuit after any such offender or offenders, all and every such officer and officers, person and persons so maimed and wounded as aforesaid, shall, upon the conviction of such offender or offenders, have and receive as a reward, the sum of fifty pounds, over and above any other reward that he or they shall be intitled to by virtue of this act; and in case any person or persons shall happen to be killed in the taking or apprehending, or endeavouring to apprehend, or in making pursuit after, any such offender or offenders, that then the executors or administrators of such person or persons so killed as aforesaid, upon certificate under the hands and seals of the justice or justices of assize for the county where the fact was done, or the two next justices of the peace, of such person or persons being so killed (which certificate the said justice or justices, upon sufficient proof before him or them made, is and are hereby required immediately to give without fee or reward) shall have and receive the sum of fifty pounds over and above any other reward that the person or persons so killed, his her or their executors or administrators shall or may be intitled to by virtue of this act.

and to disco-
verers of ac-
complices.

XVI. And be it further enacted, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, if any person or persons shall, within three months after any of the said offences herein last before mentioned shall have been committed, discover to the commissioners of the customs or excise in *England* or *Scotland* respectively, any person or persons who shall have been guilty of any such offence, so as such offender or offenders be convicted thereof, such discoverer or discoverers shall have and receive the sum of fifty pounds, for every such offender so discovered and convicted, over and above any other reward or recompence, which he she or they may be intitled to by any law or statute now in being.

Manner of
payment.

XVII. And be it further enacted by the authority aforesaid, that the commissioners of the customs and excise in *England* and *Scotland* respectively, shall cause the several rewards in this act before respectively mentioned to be paid to the several and respective persons who shall become intitled thereto as aforesaid, by the respective receiver general or cashier, or other proper officer, of the customs and excise for the time being, out of any public money in his or their hands, under the management of the said commissioners, upon producing to them a certificate or certificates under the hand or hands of the judge or judges of the court before whom such offender or offenders shall be tried, certifying his her or their conviction, or upon producing such certificate of any such persons being so killed as aforesaid, as is herein before mentioned; and that if any dispute shall arise between the persons so intitled to the said rewards, or any of them, about their respective shares and proportions thereof, the same shall be divided to and amongst such persons as aforesaid, in such shares and proportions, as to the said commissioners of the customs or excise respectively, or to the major part of them shall seem just and reasonable; and the money paid by any receiver general cashier or other officer as aforesaid, shall be accepted of and allowed in his accounts, as so much money paid to his Majesty, and every such officer is and shall be hereby discharged thereof accordingly; any law, custom or usage to the contrary notwithstanding.

Persons lurk-
ing within 5
miles of the
sea, &c.

XVIII. And be it further enacted by the authority aforesaid, that upon information to be given upon oath before any one or more of his Majesty's justices of the peace in any county city or liberty whatsoever, that any person or persons are or shall be lurking waiting or loitering, within five miles from the sea coast, or from any navigable river, and that there is reason to suspect that they wait with intent to be aiding and assisting in the running landing or carrying away any prohibited or uncustomed goods, it shall

and may be lawful to and for every such justice or justices to cause all such persons to come and be brought before him or them, and to grant his or their warrant or warrants for the apprehending such offender, and bringing him or them before any of his Majesty's said justices of the peace; and if such persons shall not give a satisfactory account of themselves, and their callings and employments, or otherwise make it appear to the satisfaction of such justice or justices, that they are not to be employed or concerned in, or to be aiding or assisting in the carrying on any fraudulent or clandestine trade, or unlawful business or occupation, and are not at such place as aforesaid, with intent to carry on the said clandestine practices, then every person who shall not give such account and satisfaction to such justice or justices shall be committed to the house of correction there to be whipt and kept to hard labour for any time which such justice or justices shall in his or their discretion think meet, not exceeding one month; and that the commissioners of the customs or excise respectively shall cause to be paid to the person or persons informing of such offender or offenders, a reward of twenty shillings *per head* for every such offender so taken as aforesaid.

to be sent to the house of correction, &c.

20 s. reward per head to the informer.

XIX. Provided always, and be it further enacted by the authority aforesaid, that if any such person so brought before such justice or justices, shall desire time for the making it appear that he or they is or are not concerned in any of the fraudulent or clandestine practices above mentioned, such person or persons shall not be punished by whipping or other correction; but that then, and in every such case, it shall and may be lawful to and for every such justice and justices to commit such person and persons to the common gaol, there to remain and continue until he or they shall give such account of him or themselves, or make proof of the matters aforesaid, to the satisfaction of such justice or justices, or until such person or persons shall give and find good and sufficient security, to the approbation and satisfaction of the said justice or justices, not to be guilty of any of the said offences, or fraudulent clandestine or indirect practices.

XX. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, if any person shall offer any tea, brandy, arrack, rum or other strong waters or spirits to sale, not having a permit for the same, or if any hawker, pedlar, petty chapman, or any other trading person or persons going from town to town, or to other men's houses, and trading either on foot, or with any horse or horses or other cattle, or otherwise, within the kingdom of *Great Britain*, shall offer any such tea brandy or other spirits to sale, although such hawker pedlar or trading person or persons, shall have a permit for the same, it shall and may be lawful to and for every person and persons, to whom the same shall be so offered to sale, to stop, arrest, seize and detain all such tea brandy or spirits, and carry the same to the next warehouse belonging to the customs or excise, and to bring the person and persons so offering the same to sale, before any one of his Majesty's justices of the peace, to be by him committed to prison and prosecuted, for the penalties and forfeitures incurred for such offence. And such tea brandy or other spirits, shall and may be prosecuted in the name of such person or persons who stopped or seized the same, in like manner as if the said goods had been seized by any officer of the customs or excise: and after condemnation of the goods, and commitment of the persons so offending as aforesaid, the persons so seizing the same as aforesaid, shall be intitled to one third part of the gross produce of the sale of such goods, which the commissioners of the customs and excise respectively are to cause to be paid accordingly. And in case such person or persons so seizing the said goods shall desire it, the said commissioners shall in the mean time till the said goods can be publicly sold, cause one shilling for every pound of tea, and one shilling for every gallon of brandy so seized, to be paid or advanced to such person or persons, upon a certificate under the hand of such justice or justices,

Tea brandy, &c. offered to sale, may be stopped, on suspicion.

Person stopping may prosecute, and on recovery have a third of the produce at sale.

1 s. per lb. for tea, and 1 s. per gall. of brandy so seized, advanced to the prosecutor till sale.

stices, of such offender or offenders being committed to prison; and after the sale of such goods, the monies so paid or advanced shall be replaced out of the produce of such sale; any law custom or usage to the contrary notwithstanding.

Watermen,
&c. found
with run goods
forfeit treble
value.

XXI. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, all watermen, carmen, porters, and other persons whatsoever, employed in carrying any goods wares or merchandizes prohibited run or clandestinely imported, upon whom, or in whose custody, the same shall be found or seized, knowing the same goods to be prohibited, or to have been clandestinely run or imported without payment of the duties of customs or excise respectively, and who shall be thereof lawfully convicted upon his her or their appearance or default, upon the oath or oaths of one or more credible witness or witnesses, or by the confession of the party, before one or more justice or justices of the peace of the county division or liberty where such offence shall be committed, or the offender found (which oath such justice or justices of the peace are hereby authorized and required to administer) shall forfeit treble the value of all such goods so found and seized; one moiety thereof to the informer, the other moiety to the poor of the parish where such offence shall be committed; the same to be levied by distress and sale of the offender's goods and chattles, by warrant under the hand and seal or hands and seals of such justice or justices before whom such offender shall be convicted as aforesaid; and for want of such distress, every such offender shall, by such justice or justices be committed to the house of correction, there to be whipt and kept to hard labour for any time that such justice or justices of the peace shall in his or their discretion judge meet, not exceeding three months.

Vessels from
abroad with 6
lb. of tea or
brandy, &c. in
casks under
60 gallons,
hovering
within 2
leagues of
the shore,
forfeit such
goods.

The ship is for-
feited if under
50 tons by
3 Geo. 3. c. 22.
§ 5.

XXII. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, where any ship or vessel whatsoever, coming or arriving from foreign parts, and having on board six pounds of tea, or any foreign brandy, arrack, rum, strong waters or other spirits whatsoever, in casks under sixty gallons (except only for the use of the seamen then belonging to and on board such ship or vessel, not exceeding two gallons for each seaman) shall be found at anchor, or hovering within the limits of any of the ports of this kingdom, or within two leagues of the shore, or shall be discovered to have been within the limits of any port, and not proceeding on her voyage, wind and weather permitting (unless in case of unavoidable necessity and distress of weather, of which necessity and distress, the master purser or other person having or taking the charge or command of such ship or vessel, shall give notice to and make proof of before the collector, or other chief officer of the customs of such port as aforesaid, immediately after the arrival of such ship or vessel into the said port) all such tea, foreign brandy, arrack, rum, strong waters and spirits, together with the chests, boxes, casks and other package whatsoever, containing the same goods, or the value thereof, shall be forfeited and lost, whether bulk shall then have been broken or not; and the same goods and package shall and may be seized and prosecuted, or the value thereof be sued for, by any officer or officers of the customs or excise, in such manner and form as herein after is expressed; any law statute or custom to the contrary notwithstanding.

Foreign goods
taken in or put
out of ships
within 4
leagues of the
coast without
paying customs
forfeited;

XXIII. And whereas foreign goods are frequently taken out of ships at sea without the limits of any port, with intent to be fraudulently landed in this kingdom; for preventing thereof, be it further enacted by the authority aforesaid, that in case any foreign goods wares or merchandizes shall, after the twenty ninth day of *September* one thousand seven hundred and thirty six, by any ship boat or vessel whatsoever, be taken in at sea, or put out of any ship or vessel whatsoever, within the distance of four leagues from any of the coasts of this kingdom (whether the same be within or without the

the limits of any of the ports thereof) without payment of the customs and other duties due and payable for the same (unless in case of apparent necessity, or some other lawful reason, of which the master or other person having charge of such ship vessel or boat so taking in the same, shall give immediate notice to, and make proof before the chief officer or officers of the customs of the first port of this kingdom where he shall arrive) such goods wares and merchandizes shall be forfeited and lost, and the master or other person having charge of such ship vessel or boat so taking in the same, and all such persons who shall be aiding, assisting, or otherwise concerned, in the unshipping or receiving of the said goods wares or merchandizes, shall forfeit treble the value thereof; and the ships boats and vessels into which the said goods wares and merchandizes shall be unshipped and taken in, shall also be forfeited and lost, any ship boat or vessel so to be forfeited and lost, not exceeding the burthen of one hundred tuns; and the master, purser, or other person, taking charge of such ship or vessel out of which such goods shall be taken (unless in case of such apparent necessity, or other lawful reason, whereof notice shall be given by him, and proof be made as aforesaid) shall also forfeit treble the value of the goods so unshipped as aforesaid; which forfeitures shall be divided and recovered in such manner as is herein after mentioned.

and the master, &c. forfeits treble value.

Vessel forfeited, if not above 100 tuns.

XXIV. And be it further enacted by the authority aforesaid, that if any person or persons whatsoever shall offer any bribe recompence or reward whatsoever, to any officer or officers of the customs or excise, to connive at or permit any customable or prohibited goods to be run on shore, or to connive at any false or short entry of any such goods, or to do any other act whereby his Majesty might be defrauded in his said revenues, every such person and persons shall, for every such offence (whether the same offer or proposal shall be accepted or not) forfeit the sum of fifty pounds, to be recovered and divided in such manner as herein after is mentioned.

50%. Penalty on offering to bribe an officer.

XXV. And be it further enacted by the authority aforesaid, that one moiety of the several penalties and forfeitures in this act mentioned shall be to the use of his Majesty, his heirs and successors, and the other moiety shall be to the use of such person and persons as shall inform prosecute or sue for the same; except in such cases where any other appropriation or distribution of the said penalties is made by this act, or by any other act or acts: and that all the same penalties and forfeitures shall and may be prosecuted and sued for, and the causes and controversies arising thereupon, tried heard and determined in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer at *Edinburgh* respectively (except where any provision to the contrary is made by this or any other law or statute now in force) wherein no essoin, protection, wager of law, or more than one imparlance, shall be allowed.

Forfeitures how recovered and distributed.

XXVI. And for the better and more impartial trial of any indictment or information which shall be found commenced or prosecuted, for any assault made or committed upon any of the officers of the customs or excise, be it further enacted by the authority aforesaid, that all and every the said offence and offences shall and may be enquired of, examined, tried and determined, in any county within that part of the kingdom of *Great Britain* called *England*, in such manner and form as if the same offence had been therein committed.

Indictments, &c. for assault upon officers may be tried in any county.

XXVII. And whereas in ships from foreign parts goods are often concealed in false bulk heads, between the linings and false knees, or in concealed lockers, or in the ballast or false package, and other private places, which the officers of the customs cannot easily find out or discover, in order to their being landed without payment of duties, and such goods are not by any law liable to forfeiture, unless the same be found after clearing the ship by the proper officer or officers of the customs; for remedy whereof, be it enacted by the authority aforesaid, that all goods which shall be found concealed as aforesaid, or concealed in any other place on board any ship or vessel

Goods concealed after report at the custom-house, forfeited, &c.

vessel at any time after the master thereof shall have made his report at the custom-house, and which shall not be comprized or mentioned in the said report, shall be forfeited and lost, and shall and may be seized and prosecuted by any officer or officers of the customs; and the master, purser, or other person having the charge or command of such ship or vessel (in case it can be made appear that he was any ways consenting or privy to such fraud or concealment) shall forfeit treble the value of the goods so found, to be divided and recovered in such manner as herein before is mentioned.

XXVIII. And whereas the punishment to which such persons as shall forcibly obstruct or hinder any officer of the customs or excise, being on board any ship boat or vessel within the limits of any of the ports of this kingdom, are liable by law, hath proved insufficient; for preventing the said offences, be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, if any officer or officers of the customs or excise, being on board any ship boat or vessel within the limits of any of the ports of this kingdom, be forcibly hindered, opposed, obstructed, wounded or beaten, in the due execution of his or their office or duty, by any person or persons whatsoever, either in the day or night, all and every person and persons so forcibly hindring, opposing, obstructing, wounding or beating, the said officer or officers in the execution of his or their office, and all such as shall act in their aid or assistance, being convicted thereof, shall, by order of the court before whom such offender or offenders shall be convicted, be transported to some of his Majesty's colonies and plantations in *America*, for such term as such court shall think fit, not exceeding seven years, in the same manner as by one act made in the fourth year of the reign of his late Majesty King *George* the first, of glorious memory, intituled *An act for the further preventing robbery, burglary, and other felonies, and for the more effectual transportation of felons, and unlawful exporters of wooll, and for declaring the law upon some points relating to pirates*, and by one other act made in the sixth year of the reign of his said late Majesty, intituled, *An act for the better preventing robbery, burglary, and other felonies, and for the more effectual transportation of felons*, the offenders therein mentioned are to be transported to the said colonies and plantations; and if any such offender or offenders shall return into *Great Britain* or *Ireland* before the expiration of the said term, contrary to the intent and meaning hereof, he or they so returning shall suffer as felons, and have execution awarded against them as persons attainted of felony, without benefit of clergy.

Persons forcibly obstructing or wounding officers, to be transported.

Officers may go on board coasting vessels.

100*l.* penalty on obstructing.

100*l.* penalty on ale-house men, &c. knowingly harbouring smugglers, &c.

XXIX. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, it shall and may be lawful to and for any officer or officers of the customs or excise, producing his or their warrant or deputation, warrants or deputations (if required) to go on board and enter into any coasting ship or vessel, which shall be within the limits of any of the ports of this kingdom, and to rummage and search the cabin, and all parts of all such coasting ships or vessels, for prohibited and uncustomed goods, and such officer and officers is and are hereby authorized and impowered to stay and remain on board all such ships and vessels during the whole time that the same shall continue within the limits of any such port as aforesaid; and if any person or persons whatsoever shall obstruct, oppose, molest, let or hinder, any officer or officers of the customs or excise in going or remaining on board any such coasting ship or vessel, or in the entering or searching the cabin, or any other part thereof, every such person and persons shall, for every such offence, forfeit and lose the sum of one hundred pounds, to be divided and recovered in such manner as herein before is expressed.

XXX. And be it further enacted by the authority aforesaid, that if any person or persons who keep or shall keep any tavern, ale-house, victualling-house, or other house where ale wine brandy or other strong liquors shall be sold by retail, shall, after the twenty ninth day of *September*

one

one thousand seven hundred and thirty six, knowingly receive harbour or entertain any person or persons against whom any *capias* or other process of arrest shall have issued, for having beat abused or obstructed any officer or officers of the customs or excise in the execution of their office, or for any offence or offences that are or shall be committed against any of the laws now in being for preventing frauds in relation to the revenues of customs or excise, or for any crime or crimes whatsoever that shall be committed or done in prejudice of the said revenue, and to which *capias* or other process the sheriff or other officer having execution of the said process shall have returned, that such person or persons cannot be found, and which person or persons shall not have appeared to the said process, or for any other offence fraud or misdemeanor in this act mentioned, or to the prejudice of his Majesty's customs or excise, or shall knowingly harbour receive or entertain any person or persons, who having been in prison for any of the said offences, shall have escaped, or who shall have been convicted for the same, and shall fly from justice, shall forfeit one hundred pounds, to be recovered and divided in such manner as is herein before expressed, and be rendered incapable of having a licence for keeping, or of keeping any tavern ale-house or victualling-house, or selling wine ale brandy or other strong liquors, by retail for the future.

XXXI. Provided nevertheless, that no persons shall suffer any penalty or disability for such receiving harbouring or entertaining, unless public notice shall have been first given six days before, in two successive *Gazettes*, of the absconding of the person or persons who shall be so received harboured or entertained, and also by writing to be fixed to the door of the parish church where such person or persons last dwelt before his absconding.

XXXII. And whereas it hath been found by experience, that the bailiffs and other officers having the execution of process in the several counties cities and liberties of this kingdom, often hold correspondence with the persons guilty of the several illegal practices herein before mentioned, and give them notice when any writ or process issues against them, whereby they escape from justice; for remedy thereof, be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty six, where any writ of *capias* or other process shall issue out of any court directed to any mayor, bailiff, or other person having the execution of process in any county city or liberty, against any person who shall be guilty of, or prosecuted for, any offence whatsoever contrary to any of the laws or statutes now in being relating to his Majesty's said revenues of customs or excise, every such sheriff mayor or bailiff, and other persons having execution of process as aforesaid, and their and every of their under-sheriffs, deputies, and other persons acting for them in the said office and offices respectively, shall and are hereby enjoined and required, upon the request or application of any one of the known solicitors for the customs or excise (such request to be in writing indorsed upon the back of the said process, and signed by such solicitor, with his name and addition of *solicitor for the customs or excise*, as the case shall happen to be) to grant a special warrant or warrants to such person or persons as shall be named to them by such solicitor, for the apprehending such offender and offenders; or in default thereof, every such sheriff, mayor, bailiff, under-sheriff, and other person acting in the said office or offices respectively, shall be subject and liable to such process of contempt, fines, amerciaments, penalties and forfeitures as they, or any of them, are now by any law custom or usage liable to in case of refusing or neglecting to execute the like process, where the defendant might have been taken thereupon, in the common and usual method of proceeding.

Sheriffs, &c.
on request of
solicitor for
customs or ex-
cise, to grant
special war-
rants for ap-
prehending
offenders.

XXXIII. And it is hereby declared and enacted, that all and every such sheriff, mayor, bailiff, under-sheriff, and other person so granting or making out such special warrant as aforesaid, shall be, and they are hereby saved harmless and indemnified against his Majesty, his heirs and successors, and

Sheriffs, &c.
granting such
warrants, fav-
ed harmless
from escapes.

against all and every other person and persons whomsoever, of and from all escapes of any person or persons who shall or may be taken by virtue of any such warrant as aforesaid, which shall or may happen from the time of the taking such offender or offenders, till he she or they shall be committed to the proper gaol or prison, or offered and tendered to the gaol keeper, or other person having charge of such gaol or prison (who is hereby enjoined and required to receive every such person or persons so apprehended as aforesaid, and give a receipt for his and their body and bodies) and of and from all actions, prosecutions, process of contempt, and other proceedings whatsoever, for or by reason of any such escape; any law custom or usage to the contrary thereof in any wise notwithstanding.

In trials of seizures, judges to proceed on the merits, without inquiring into the form of the seizure.

XXXIV. And whereas by the present practice of the court of exchequer and elsewhere, it is become necessary for all officers of the customs and excise, and other officers of the revenue, upon the trial of any information of seizure, to give proof of the exact method and manner of making the seizure, with an account of the form of words used on that occasion, notwithstanding the defendant in such cause does, on the claiming of such goods, acknowledge that a seizure of them hath been made, whereby there often happens a failure of justice, and his Majesty, and the officer making the seizure, and prosecuting the same, are frequently defeated of their right, without entering into the merits of the cause; for remedy thereof, be it further enacted by the authority aforesaid, that on all trials of seizures whatsoever in the court of exchequer or elsewhere, the seizure, together with the method and form of making it, shall be taken to have been made by the person or persons who shall inform and sue for the same, and to be done in the manner as set forth in the information, without any evidence thereof; and all judges and justices of the peace before whom any such seizures shall be brought to trial or hearing, are hereby required to proceed to the trial of the merits of the cause, without inquiring into the fact form or manner of making the seizure.

Officers may oppose force to force,

and having wounded or killed, to be bailed.

XXXV. And whereas it frequently happens that several evil-minded and desperate persons, in order to carry on without controul the wicked practices aforesaid, do, in a public and avowed manner, and with an armed force, pass and repass through several countries with large quantities of tea, brandy, and other prohibited and uncustomed goods, whereby the officers of his Majesty's customs and excise are either deterred from doing their duty, or, in doing it, are beat, wounded, maimed, and frequently murdered; for remedy whereof, be it enacted by the authority aforesaid, that if any person or persons passing as aforesaid with prohibited or uncustomed goods, and armed with guns pistols cutlasses or other offensive weapons, shall hinder molest or resist any officer or officers of the customs or excise, who, in the execution of his or their duty, shall endeavour or offer to search for, take or seize, any prohibited or uncustomed goods from any person or persons so passing with such goods, and armed as aforesaid, by beating maiming or wounding any of the officers abovementioned, or other persons acting in their assistance, that then, and in every such case, it shall and may be lawful for all officers of his Majesty's customs or excise, and all persons by them called to their assistance, who are so resisted to oppose force to force, and to endeavour by the same methods that are violently used against them, and by which their lives are endangered, to defend themselves, and execute the duty of their office; and if any person so hindering molesting or resisting the officers aforesaid, or their assistants, shall, in so doing, be wounded maimed or killed, and the said officers and their assistants shall be sued molested or prosecuted for the said beating maiming or killing, such officer and officers, and person and persons acting in their assistance, shall and may plead the general issue, and give this act and the special matter thereof in evidence in his and their defence; and all his Majesty's justices of the peace, and other justices and persons before whom any such officer or officers, or other persons acting in their assistance,

assistance, shall or may be brought for or on account of any such wounding maiming or killing as aforesaid, are hereby authorized and impowered, enjoined and required, to admit every such person and persons, so brought before him or them as aforesaid, to bail; any law usage or custom to the contrary notwithstanding.

XXXVI. Provided always, that nothing in this act contained shall extend, or be construed to extend, to indemnify release or discharge any person or persons from or against any suit information or prosecution, by or on the behalf of the united company of merchants of *England* trading to the *East Indies*, commenced or to be commenced, as well for his Majesty, his heirs or successors, as for themselves, or for themselves only, or from or against any penalty forfeiture or demand, or right of suit for the same, which the said united company are by law intitled unto; any thing in this act contained to the contrary in any wise notwithstanding. Suits by *East India* company not discharged.

XXXVII. And be it further enacted by the authority aforesaid, that if any action or suit shall be commenced against any person or persons for any thing done in pursuance of this act, the defendant or defendants in such action or suit may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon, and that the same was done in pursuance and by authority of this act; and if it shall appear so to have been done, then the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his action, after the defendant or defendants shall have appeared, or if judgement shall be given upon any verdict, or demurrer against the plaintiff, the defendant or defendants shall and may receive treble costs, and have the like remedy for the same as defendants have in other cases by law. General issue.
Treble costs.

XXXVIII. Provided always, that nothing in this act contained shall extend, or be construed to extend, to restrain his Majesty's court of King's bench, or any of the judges thereof, or the court of Justiciary in *Scotland* respectively, from bailing any person committed for felony by virtue of this act, in such manner as they may by law do in other cases of felony. King's bench, or Justiciary not restrained from bailing.

Anno decimo

GEORGE II. Regis.

C A P. XVII.

An Act for repealing the present Duty on Sweets, and for granting a less Duty thereupon; and for explaining and enforcing the Execution of an Act passed in the Ninth Year of His present Majesty's Reign, intituled An Act for laying a Duty upon the Retailers of Spirituous Liquors, and for licensing the Retailers thereof; and for appropriating the Supplies granted in this Session of Parliament; and for making forth Duplicates of Exchequer Bills, Lottery Tickets and Orders, lost burnt or otherwise destroyed.

[So much as relates to the Excise.]

5 Ann. c. 19.

MAY it please your most excellent Majesty; whereas by an act of Parliament made and passed in the fifth year of the reign of her late Majesty Queen Anne, intituled *An act for continuing the duties on low wines and spirits of the first extraction, and the duties payable by hawkers pedlars and petty chapmen, and part of the duties on stamped vellum parchment and paper, and the late duties on sweets, and the one third subsidy of tunnage and poundage, and for settling and establishing a fund thereby, and by the application of certain overplus monies, and otherwise, for payment of annuities to be sold for raising a further supply to her Majesty for the service of the year one thousand seven hundred and seven, and other uses therein expressed*; it was (amongst other things) enacted, that there should be raised, levied, collected and paid to her Majesty, her heirs and successors, for the purposes in the said act expressed, for every barrel of sweets made, which should be for sale from and after the four and twentieth day of *March* one thousand seven hundred and six, within or during the space of ninety nine years from thence next and immediately ensuing, the sum of thirty six shillings; the same duty to be paid by the maker or makers of the said sweets, and so in proportion for any greater or lesser quantity; and by one other act made and passed in the sixth year of the reign of her said late Majesty queen Anne, intituled *An act for raising a further supply to her Majesty for the service of the year one thousand seven hundred and eight, and other uses, by sale of annuities charged on a fund not exceeding forty thousand pounds per annum, to arise by appropriating several surplusses, and by granting further terms in the duties on low wines, and on hawkers pedlars and petty chapmen, the stamp duties, the one third subsidy, the duty on sweets, and one of the branches of excise, and by making other provision in this act mentioned*; it was (amongst other things) enacted, that the duty upon sweets made for sale, which by the said act of the fifth year of her said late Majesty's reign, was granted for the term of ninety nine years, commencing from the twenty fourth day of *March* one thousand seven hundred and six, should be further continued, and be paid and payable to her said late Majesty, her heirs and successors, within and throughout the united kingdom of *Great Britain*, from and after the expiration of the term of ninety nine years last mentioned, for and during the further term of two years from thence next and immediately ensuing; and by one other act made and passed in the first year of the reign of his said late Majesty King George the first, intituled *An act for enlarging the fund of the governor and company of the bank of England, relating to exchequer bills, and for settling an additional revenue of one hundred and twenty thousand pounds per annum upon his Majesty* during

1 Geo. 1. c. 12.

during his life, for the service of the civil government, and for establishing a certain fund of fifty four thousand six hundred pounds per annum, in order to raise a sum not exceeding nine hundred and ten thousand pounds for the service of the public, by sale of annuities after the rate of six pounds per centum per annum, redeemable by Parliament, and for satisfying an arrear for work and materials at Blenheim incurred whilst that building was carried on at the expence of her late Majesty Queen Anne of blessed memory, and for other purposes therein mentioned; it was (amongst other things) enacted, that the said duty upon sweets made for sale, which by the said act of the fifth year of her said late Majesty's reign, was granted for the term of ninety nine years, from the twenty fourth day of March one thousand seven hundred and six, and by the said act of the sixth year of her said late Majesty's reign, was continued for two years, to take effect from the expiration of the term of ninety nine years last mentioned, should have further continuance, and be paid and payable to his Majesty, his heirs and successors, for ever; and whereas all liquors made by infusion fermentation or otherwise, from foreign fruit or sugar, or from fruit or sugar mixed with other materials and commonly made use of for recovering increasing or making of any kinds of wine or cyder, or of any liquor called wine, are declared to be sweets by an act of Parliament made in the tenth and eleventh years of the reign of his late Majesty King William the third, intituled *An act for laying further duties upon sweets, and for lessening the duties as well upon vinegar, as upon certain low wines and whale fins, and the duties upon brandy imported, and for the more easy raising the duties upon leather, and for charging cynders, and for permitting the importation of pearl ashes, and for preventing the abuses in the brewing of beer and ale, and frauds in importation of tobacco, and being made for sale are chargeable by the said act with the duty of thirty six shillings a barrel; and whereas some doubt has been made, whether liquors made for sale by infusion fermentation or otherwise, from British fruit or sugar, or from fruit or sugar mixed with other materials or ingredients, and commonly called or distinguished by the name of Made Wines, are sweets, and are chargeable with the said duty of thirty six shillings a barrel, granted and continued by the several acts before recited; and it has been found by experience, that the value and quality of such wines will not bear the said duty to be charged thereon; for obviating such doubt for the future, and for the ease of the makers of and dealers in such wines as aforesaid; we your Majesty's most dutiful and loyal subjects the Commons of Great Britain in Parliament assembled, do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same; that from and after the twenty fourth day of June one thousand seven hundred and thirty seven, the said duty of thirty six shillings a barrel on sweets payable to his Majesty his heirs and successors for ever, by the several acts of Parliament before recited, shall cease determine and be no longer paid or payable; any thing in the before mentioned acts, or any other act or acts of Parliament heretofore made to the contrary thereof in any wise notwithstanding.*

Duty of 36 s.
a barrel on
sweets repealed.

II. And your Majesty's said dutiful and loyal subjects the Commons of Great Britain in Parliament assembled, being desirous to raise the supply granted to your Majesty in this session of Parliament, by ways the least burthensome to your Majesty's subjects, have resolved to give and grant unto your Majesty the duty herein after mentioned, and to that end and purpose do most humbly beseech your Majesty that it may be enacted, and be it enacted by the authority aforesaid, that from and after the said twenty fourth day of June one thousand seven hundred and thirty seven, there shall be raised levied and paid to and for the use of his Majesty, his heirs and successors for ever; for every barrel of liquor made or to be made within the kingdom of Great Britain for sale, by infusion fermentation or otherwise, from

Duty of 12s. a
barrel imposed
on all *Sweets*
or *Made Wines*.

See 10 & 11
W. 3. C. 21.
§ 5.

foreign fruit or sugar, or from *British* fruit or sugar, or from fruit or sugar mixed with any other ingredients or materials whatsoever commonly called *Sweets*, or called or distinguished by the name of *Made Wines*, for which no duty hath been already paid, or shall be paid on or before the said twenty fourth day of *June*, the sum of twelve shillings, to be paid by the maker thereof, and so in proportion for a greater or lesser quantity.

III. And be it further enacted by the authority aforesaid, that the commissioners and officers of his Majesty's revenue of excise for the time being, shall be the commissioners and officers for the receipt and management of the duty before mentioned; and all monies arising by the said duty (the necessary charges of levying and collecting the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer, distinctly and apart from all other branches of the public revenue, for the uses and purposes hereafter mentioned.

Makers to give
notice to the
next office of
their names
and abode, &c.

IV. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June*, every maker of the liquors aforesaid, called *Sweets* or *Made Wines*, for sale, shall, before he she or they begin to make such sweets or wines, or any of them, give notice in writing at the next office of excise, of his her or their name and place of abode, and of all and every the rooms and places made use of by him her or them, for making or keeping of sweets or made wines; on pain of forfeiting for every room or place so made use of as aforesaid, without notice as aforesaid, the sum of twenty pounds; and that all and every other the powers, authorities, directions, rules, methods, penalties and forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King Charles the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law heretofore made in relation to the duties upon sweets, are provided settled or established, for securing, enforcing, managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties thereby granted, and for preventing detecting and punishing frauds relating thereto, shall be exercised, practised, applied, used, imposed, levied, recovered and put in execution, for the securing, enforcing, managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering and paying the duty hereby granted, and for preventing detecting and punishing frauds relating thereto, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties and forfeitures, clauses, matters and things were particularly repeated and again enacted in the body of this present act.

Penalties how
sued for, &c.

V. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures relating to the said duty upon sweets hereby granted, shall be sued for recovered levied and mitigated, by such ways means and methods as any fine penalty or forfeiture is or may be in like cases sued for levied recovered and mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall sue for the same.

General issue.

VI. Provided always, and be it further enacted by the authority aforesaid, that if any person or persons shall at any time be sued for any thing done by him or them in pursuance of this act, or any other act now in force relating to the duties of excise, or any other duties under the management of the commissioners of excise, he and they shall and may plead the general issue, and give this act and the said respective acts in evidence for his or their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs be nonsuited, then such defendant

defendant or defendants shall have treble costs to him or them awarded Treble costs.
against such plaintiff or plaintiffs.

VII. Provided always, that nothing in this act contained shall extend, or *British* grape
be construed to extend, to charge with any duty, such wine as the owners or ^{wines exempt-}
occupiers of *British* vineyards shall make from the juice of *British* grapes only
growing thereon.

VIII. And whereas some doubts have arisen touching the method of re-
covering levying and mitigating the penalties or forfeitures imposed by an
act of Parliament made in the ninth year of his present Majesty's reign, in- ^{9 Geo. 2. c. 23.}
titled *An act for laying a duty upon the retailers of spirituous liquors, and for li-*
censing the retailers thereof; now to put an end to all doubts concerning the
same, be it declared and enacted by the authority aforesaid, that all penalties
and forfeitures by the said act imposed, may for the future, during the con-
tinuance of the said act, and from the time of the commencement of the
same hitherto might, lawfully be sued for recovered levied and mitigated
by such ways means and methods as any penalty or forfeiture is or may be
sued for recovered levied or mitigated, by an act made in the twelfth year
of the reign of his late Majesty King *Charles* the second, intituled *An act for* ^{12 Car. 2. c. 24.}
taking away the court of wards and liveries, and tenures in capite and by knights
service, and purveyance, and settling a revenue upon his Majesty in lieu thereof;
except as to those penalties and forfeitures, for the recovery of which any
other means or methods are by the said act of the ninth year of his present
Majesty directed.

IX. And whereas by the said act made and passed in the ninth year of ^{9 Geo. 2. c. 23.}
his Majesty's reign, intituled *An act for laying a duty upon the retailers of spi-* ^{§ 13.}
rituous liquors, and for licensing the retailers thereof, it is (amongst other things)
enacted, that from and after the said twenty ninth day of *September* one thou-
sand seven hundred and thirty six, no person or persons shall hawk sell or
expose to sale any brandy spirituous liquors or strong waters, by whatever
name or names they are or may be called or distinguished, about the streets
highways or fields in any wheelbarrow or basket, or upon the water, in any
ship boat or vessel, or in any other manner whatever, or shall sell, or expose
the same to sale on any bulk or bulks, stall or stalls, or in any shed or sheds,
or on or in any other place or places, other than in such place or places as
are in the said act mentioned or allowed, upon pain of forfeiting for every
such offence the sum of ten pounds; and it shall and may be lawful to and
for any one or more justice or justices of the peace for the county, riding,
division, city or liberty respectively, wherein such offence shall be commit-
ted, on his or their own view, or on confession of the party, or by proof
on the oath of one or more credible witness or witnesses made of such of-
fence, to convict any person or persons so offending as aforesaid; and such
person or persons so offending and convicted, shall immediately on such con-
viction pay the said sum of ten pounds, into the hands of the churchwardens
and overseers of the poor of the parish where such offence shall be commit-
ted, or one of them, and on such offender or offenders refusing or neglect-
ing to pay the said sum, the justice or justices so convicting as aforesaid,
shall and may, by warrant or warrants under his or their hand and seal, or
hands and seals, commit the offender or offenders to the house of correc-
tion for the said county city or liberty respectively, there to remain and be
kept to hard labour for the space of two months, to be reckoned from the
day of the said commitment; and the person or persons so committed shall
not be discharged until he she or they shall have paid the said sum of ten
pounds, or until the full expiration of the said two months: and every sum
or sums of money arising from the conviction of any person or persons as
aforesaid, in case there be no informer, shall be wholly applied to the use
of the poor of the parish wherein the offence was committed; but if there
shall be an informer, one moiety of such money shall be paid to the inform-
er,

Rewards for
taking hawk-
ers of spirits
how raised.

11 G. 2. c. 26.

§ 5.

17 G. 2. c. 17.

§ 20.

Offenders not
paying the fine
to be whipped.

17 G. 2. c. 17.

§ 17.

Sellers of
made wines to
be licensed by
two justices.

Fee.

Licences only
to victuallers,
&c.

Duty on spirits
to continue.

9 Geo. 2. c. 23.

er, and the other moiety shall be paid to the overseers and churchwardens as aforesaid, or one of them, and applied to the use of the poor of the parish as aforesaid; and whereas such persons as are willing and desirous of putting the said salutary law in execution, have not the encouragement which is due to them, and which they justly deserve, where the persons incurring the pecuniary penalties of the said act are not able to pay the same, but in lieu thereof are sent to the house of correction, as by the said act is directed; for remedy whereof, be it enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty seven, in all such cases as aforesaid, it shall and may be lawful for the commissioners of excise in *England* and *Scotland* respectively, to cause such rewards as aforesaid, to be paid to the several and respective persons who shall appear to them to be intitled thereto as aforesaid, out of any money that shall be in their hands, or any officers belonging to them, that hath arisen or shall arise by virtue of any penalties or forfeitures incurred by the said act as aforesaid, and the money so paid shall be accepted of and allowed in their accounts, as so much money paid to his Majesty; and the said commissioners are and shall hereby be discharged thereof accordingly. And every offender convicted as aforesaid, and, upon his or her refusal or neglect to pay the said penalty of ten pounds, committed to the house of correction as aforesaid, shall, before his or her discharge therefrom, be stripped naked from the middle upwards, and whipt until his or her body be bloody.

X. Provided also, and it is hereby enacted and declared, that nothing in this act contained shall extend or be construed to enable any person or persons to sell such made wines to be drunk in his or their house or houses, unless such person or persons be first licensed by two or more of his Majesty's justices of the peace of the county, riding, division, city or liberty, wherein such person or persons shall sell the said made wines, under the hands and seals of the said justices; for which licence or licences the sum of two shillings and six pence, and no more, shall be paid to the clerks of such justices, and no fee or sum of money, or other reward whatsoever, to the clerk or clerks of the peace for entering the same, or on any other account, on pain of five pounds, in case any of the said justices clerks, or any clerk of the peace, shall ask receive or demand any more or other fee or fees on account of such licences, under any pretence whatsoever, and if the licence is not found and provided by the said justices clerks, then no fee whatsoever shall be due or received by them.

XI. Provided always, and be it further enacted, that no licence shall be granted to any person or persons whatsoever, for selling by retail any made wines whatsoever, except to such persons only who shall keep public victuall-houses, inns, coffeehouses or alehouses, and if such licences shall be granted the same are hereby declared void to all intents and purposes.

XII. Provided, that nothing in this act shall extend, or be construed to extend, to alter or take away any duty chargeable on distilled spirituous liquors, or any other liquors by the said act of Parliament made in the ninth year of the reign of his present Majesty.

Anno decimo

G E O R G I I II. Regis.

C A P. XIX.

An act for the more effectual preventing the unlawful playing of Interludes within the Precincts of the Two Universities, in that Part of Great Britain called England, and the Places adjacent, and for explaining and amending so much of an Act passed in the last Session of Parliament, intituled An Act for laying a Duty upon the Retailers of Spirituous Liquors, and for licensing the Retailers thereof, as may affect the Privilege of the said Universities, with respect to licensing Taverns, and all other Public Houses within the Precincts of the same.

WHEREAS the letters patent of King *Henry* the eighth, made and granted unto the chancellor and scholars of the university of *Oxford*, bearing date the first day of *April*, in the fourteenth year of his reign; and the letters patent of Queen *Elizabeth*, made and granted unto the chancellor masters and scholars of the university of *Cambridge*, bearing date the twenty sixth day of *April*, in the third year of her reign; and also all other letters patent by any of her progenitors or predecessors, made to either of the corporated bodies of the said universities, and all manner of liberties, franchises, immunities, quietances and privileges, view of frank pledge, law days and other things whatsoever they were, the which either of the said corporated bodies of the said universities had held occupied or enjoyed, or of right ought to have had, used, occupied and enjoyed, were by authority of Parliament in the thirteenth year of her reign, confirmed to the chancellor masters and scholars of either of the said universities, and their successors, for the great love and favour that her said Majesty bore towards her said universities, and for the great zeal and care that the Lords and Commons had for the maintenance of good and godly literature, and the virtuous education of youth within either of the said universities; and to the intent that the ancient privileges liberties and franchises of either of the said universities, granted ratified and confirmed by the Queen's highness, and her most noble progenitors, might be had in greater estimation, and be of greater force and strength, for the better increase of learning, and the further suppressing of vice; and whereas doubts have arisen or may arise, whether by any of the said letters patent, liberties, franchises, immunities or privileges, or by any subsequent charter or charters, or by the laws and statutes of this realm, the chancellor of either of the said universities, or the vice chancellor thereof, or his deputy, or any other person or persons, be sufficiently impowered to correct restrain or suppress common players of interludes, settled residing or inhabiting within the precincts of either of the said universities, and not wandering abroad; and whereas the erection of any playhouse within the precincts of either of the said universities or places adjacent, may be attended with great inconveniencies; may it please your most excellent Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that all persons whatsoever, who shall for gain in any playhouse booth or otherwise exhibit any stage play, interlude, shew, opera or other theatrical or dramatical performance, or act any part or assist therein, within the precincts of either of the said universities, or within five miles of the city of *Oxford* or town of *Cambridge*, Stage players within 5 miles of either university vagabonds, &c.

Cambridge, shall be deemed rogues and vagabonds, and that it shall and may be lawful to and for the chancellor of either of the said universities, or the vice chancellor thereof, or his deputy respectively, to commit any such person to any house of correction within either of the counties of *Cambridge* or *Oxford* respectively, there to be kept to hard labour for the space of one month, or to the common gaol of the city or county of *Oxford*, or town or county of *Cambridge* respectively, there to remain without bail or mainprize for the like space of one month; any licence of the chancellor masters and scholars of either of the said universities of *Oxford* or *Cambridge*, or any thing herein or in any other statute, law, custom, charter or privilege to the contrary notwithstanding.

7 Ed. 6. c. 5.

II. And whereas by an act made in the seventh year of the reign of King *Edward* the sixth, which prohibits all persons not licensed according to the direction of the said act to sell wine by retail, and permits no more than three taverns or wine sellers in the city of *Oxford*, and four taverns or wine sellers in the town of *Cambridge*, it was provided, that the said act, or any thing therein contained, should not in any wise be prejudicial or hurtful to any of the universities of *Oxford* and *Cambridge*, or to the chancellor or scholars of the same, or their successors, or any of them, to impair or take away any of the liberties, privileges, franchises, jurisdictions, powers and authorities, to them or any of them appertaining or belonging, but that they and every of them, and their successors might have, hold, use and enjoy, all their liberties, privileges, franchises, jurisdictions, powers and authorities, in such large and ample wise, as though the said act had never been had ne made, so always, that there should not be any more or greater number of taverns kept or maintained within any of the said towns of *Oxford* or *Cambridge*, than might be lawfully kept and maintained by the provision true meaning and intent of the said statute; and whereas by an act made in the

12 Car. 2.
c. 25.

twelfth year of the reign of King *Charles* the second, intituled *An act for the better ordering the selling of wines by retail, and for preventing abuses in the mingling corrupting and vitiating of wines, and for setting and limiting the prices of the same*; it was provided, that the said act, nor any thing therein contained, should not in any wise be prejudicial to the privilege of the two universities of this land, or either of them, nor to the chancellors or scholars of the same, or their successors, but that they might use and enjoy such privileges, as theretofore they had lawfully used and enjoyed; and whereas by an

9 Ann. c. 23.

act made in the ninth year of the reign of Queen *Anne*, for charging certain new duties on stamp vellum parchment and paper and for other purposes, whereby amongst other things, several duties therein expressed are directed to be paid, for every piece of vellum or parchment, or sheet or piece of paper, on which shall be engrossed or written any licence for retailing of wine, or for selling of ale beer or other exciseable liquors by retail, it was provided, that nothing in the said act contained should extend, or be construed to extend to prejudice any right the two universities of *Oxford* and *Cambridge*, or either of them had or claimed to have, to the licensing any taverns inns or alehouses within their several jurisdictions, but that the said universities might, from time to time, grant licences for any taverns inns and alehouses within their several jurisdictions, subject to the several duties aforesaid, in as ample manner as they respectively might have granted the same, if the said act had never been made; and whereas by an act made in

12 Ann. ft. 1.
c. 13.

the twelfth year of the reign of her said Majesty Queen *Anne*, intituled *An act to enable such officers and soldiers as have been in her Majesty's service during the late war, to exercise trades, and for officers to account with their soldiers*, it was provided, that neither the said act, nor an act made for the like pur-

10 & 11 W. 3.
c. 11.

pose in the tenth and eleventh years of King *William* the third, should in any wise be prejudicial to the privileges of the universities of *Cambridge* and *Oxford*, or either of them, or extend to give liberty to any person to set up the trade of a vintner, or to sell any wine or other liquors within the said uni-

versities,

versities, without licence first had and obtained from the vice chancellors of the same respectively; and whereas by an act made in the last session of Parliament, intituled *An act for laying a duty upon the retailers of spirituous liquors, and for licensing the retailers thereof*, it was enacted, that from and after the twenty ninth day of *September* one thousand seven hundred and thirty six, any person or persons who had followed and exercised the art or business of distillation for seven years then last past, or had served, or, on the twenty fifth day of *March* one thousand seven hundred and thirty six, were serving any apprenticeship to the same, should and might have full liberty and authority to exercise or follow any other trade, art, business or manufacture, in any city town or place within that part of *Great Britain* called *England*, any law, charter, grant, custom or usage, to the contrary notwithstanding; and whereas since the making of the said last mentioned act, and under colour thereof, persons not licensed by the chancellor masters and scholars of the said university of *Cambridge*, or by the chancellor or vice-chancellor of the said university of *Oxford*, have exercised and followed, or may exercise and follow, in the said city of *Oxford* and town of *Cambridge*, the trades of vintners or wine sellers, and much evil-rule and disorder may be practised in taverns not so licensed, to the great annoyance of the said chancellors masters and scholars, and corruption of the youth educated in the said universities, be it further enacted by the authority aforesaid, that from and after the twenty ninth day of *September* one thousand seven hundred and thirty seven, nothing in the said last mentioned act contained shall extend, or be construed to extend, to prejudice the right which the chancellor masters and scholars of the said university of *Cambridge*, or the chancellor or vice-chancellor of the said university of *Oxford*, in right of the said university of *Oxford*, respectively claim of licensing taverns, and other public houses, within the precincts of either of the said universities; but that the said chancellor masters and scholars of the said university of *Cambridge*, and the chancellor and vice-chancellor of the said university of *Oxford*, in right of the said university of *Oxford* respectively, shall and may use and enjoy the said right, as fully and freely as they might have used and enjoyed the same if the said act had not been made; any thing in the said act contained to the contrary thereof in any wise notwithstanding.

9 Geo. 2.
c. 23. § 21.

9 Geo. 2. c. 23.
not to affect
the privileges
of the univer-
sities.

III. Provided always, that all and every person and persons who have followed and exercised the art or business of distillation for seven years, before the twenty ninth day of *September* one thousand seven hundred and thirty six, or have served, or on the twenty fifth day of *March* one thousand seven hundred and thirty six, were serving any apprenticeship to the same, and who since the said twenty ninth day of *September* one thousand seven hundred and thirty six, have exercised or followed in the said town of *Cambridge*, the trades of vintners or wine sellers, without the licence of the chancellor masters and scholars of the university of *Cambridge*, shall have full liberty and authority to exercise or follow the said trades of vintners or wine sellers in the said town of *Cambridge*, so as they, and every of them, on or before the twenty fourth day of *June* next following, take out such licences, paying their proportion for the same of the money usually and annually paid by the vintners or wine sellers now licensed by the said chancellor masters and scholars, and upon such terms, and subject to such regulations, conditions, restrictions, and power of revocation, as the said vintners or wine sellers so licensed as aforesaid, are subject to; any thing in this act contained to the contrary notwithstanding.

Distillers and
wine sellers in
1736 at *Cam-*
bridge to be
licensed.

IV. Provided always, and be it further enacted by the authority aforesaid, that it shall not be lawful for the said chancellor or vice-chancellor of the said university of *Oxford*, or any other officer of that body, to receive or take, directly or indirectly, any fee, perquisite, gratuity or reward, for granting such licences as aforesaid; nor shall any sum of money, fee, gratuity or reward, be hereafter paid to any person or persons for or in respect of such licences,

No fee for li-
cences at *Ox-*
ford: the usual
payments at
Cambridge.

licences, other than such annual payments in like manner, and to the like uses, as have been usual in the university of *Cambridge*; any law or custom to the contrary notwithstanding.

Privileges of
the city of *Ox-*
ford saved.

V. Provided always, that this act, or any thing herein contained, shall not in any wise be construed to prejudice or confirm any of the liberties, privileges, franchises, jurisdictions, powers and authorities, appertaining or belonging to the mayor bailiffs and commonalty of the city of *Oxford*, or to any of them; but that they and every of them, and their successors, may have, hold, use and enjoy, all their liberties, privileges, franchises, jurisdictions, powers and authorities, in such large and ample wise, as though this present act had never been had or made.

VI. And be it further enacted by the authority aforesaid, that this act shall be deemed a public act, and shall be judicially taken notice of as such by all judges, justices, and other persons whatsoever, without specially pleading the same.

Anno undecimo

GEORGE II. Regis.

C A P. XXVI.

An Act for enforcing the Execution of an Act made in the Ninth Year of his present Majesty's Reign, intituled An Act for laying a Duty upon the Retailers of Spirituous Liquors, and for licensing the Retailers thereof.

9 Geo. 2. c. 23.

10 Geo. 2.
c. 17.

Occupiers of
houses, &c.
where spirits
are sold, deem-
ed retailers.

WHEREAS, notwithstanding the several provisions made for restraining the frequent and pernicious use of spirituous liquors or strong waters, by an act made in the ninth year of his present Majesty's reign, intituled *An act for laying a duty on retailers of spirituous liquors, and for licensing the retailers thereof*, and also by an act made in the tenth year of his said Majesty's reign, for explaining and enforcing the execution of the said first mentioned act; the drinking of spirituous liquors is yet too common, especially among persons of low rank; and whereas such persons as sell, or expose to sale, any spirituous liquors or strong waters unmixed, or mixed with themselves, or any other ingredients, contrary to the said act, *for laying a duty upon the retailers of spirituous liquors, and for licensing the retailers thereof*, are chiefly persons of little or no substance; and whereas, in order to elude the said first mentioned act, by preventing the discovery of the offenders against the same, and thereby evading the penalty to be inflicted on such offenders, several persons, in a clandestine manner, retail such spirituous liquors, or some of them, without any licence, or in some place or places not in the said act mentioned or allowed, and the person or persons so selling the same are not seen, but are hid behind some wainscot curtain partition, or are otherwise concealed; for remedy whereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *June* in the year of our Lord one thousand seven hundred and thirty eight, if any less quantity or quantities than two gallons of spirituous liquors or strong waters, mixed or unmixed as aforesaid, shall be sold uttered or delivered, contrary to the true intent and meaning of the said first mentioned act, in any private and clandestine manner as aforesaid, to any person or persons in any house, out-house, stable, barn or shed, or in any other place, part of, or belonging or appertaining to any house or farm; then, and in such case, the occupier of such house, farm, or part of any house or farm, or other place where such spirituous liquors shall be sold, if but one occu-
pier

pier only, and if more than one, then the several occupiers thereof, being privy or consenting thereto, shall be, and he she or they are hereby declared to be deemed the retailer or retailers of such spirituous liquors; and, as such, he she or they shall forfeit and lose the sum of one hundred pounds for every such offence; such penalty to be recovered and applied in such manner as the one hundred pounds penalty for each offence, inflicted on any person or persons who shall presume or offer to sell or retail any of the said spirituous liquors in a less quantity than by the said act is directed, without taking out a licence, and renewing the same yearly, as by the said is directed to be recovered and applied.

II. And whereas, in open defiance of the laws of this realm, and to prevent the before mentioned acts from taking effect, and to deter persons from assisting in putting the said laws in execution, divers wicked, lawless, turbulent and disorderly, persons have assembled themselves, at divers times, to rescue offenders against the said laws, and to insult and abuse those who have been concerned in bringing them to justice, and have, in a most wicked and cruel manner, assaulted, beat, wounded, and almost murdered, several officers and other persons, who, in pursuance of the said first recited act, either had given, or were about to give informations before his Majesty's justices of the peace against such offenders; be it enacted by the authority aforesaid, that if any persons, to the number of five or more, shall, from and after the said twenty fourth day of *June* in the year of our Lord one thousand seven hundred and thirty eight, in a tumultuous and riotous manner assemble themselves to rescue any offender or offenders against the said first mentioned act, or to assault beat or wound any person or persons who shall have given, or be about to give, any information or evidence against, or shall have discovered or given evidence against, or be about to discover or give evidence against, seize or bring to justice, any person or persons offending against the said first mentioned act; that then, all and every person or persons so assembling themselves, and their aiders and abettors, being thereof lawfully convicted, shall be, and be adjudged to be, guilty of felony; and every such felon and felons shall be subject and liable to the like pains and penalties as in cases of felons; and the courts by and before whom he she or they shall be convicted, shall have full power and authority of transporting such felon and felons, for the space of seven years, to any of his Majesty's colonies or plantations in *America*, upon the like terms and conditions as are given directed and enacted by an act made in the fourth year of the reign of his late Majesty King *George* the first, intituled *An act for the further preventing robbery burglary and other felonies, and for the more effectual transportation of felons, and unlawful exporters of wooll*; and by an act made in the sixth year of the reign of his said late Majesty King *George* the first, intituled *An act for the further preventing robbery burglary and other felonies, and for the more effectual transportation of felons*.

Rescuing offenders, &c. transportation.

4 Geo. I. c. 11.

6 Geo. I. c. 23.

III. And be it further enacted by the authority aforesaid, that if any action or suit shall be brought and prosecuted by any person or persons, in any inferior or other court than in his Majesty's courts of record at *Westminster*, or the court of great sessions in *Wales*, or the courts of session in counties palatine, against any justices of the peace, or other person or persons employed in the execution of this act, or of the said acts made in the ninth and in the tenth years of his present Majesty's reign, or either of them, for any matter cause or thing by him or them done committed or executed by virtue or reason of this act, or of the said acts, or any or either of them, or of any clause or matter therein contained; it shall and may be lawful to and for the defendant or defendants in such action or suit, upon his her or their making affidavit that he she or they intend to insist, in his her or their defence to such action or suit, upon this act, or the said acts, or one of them, to remove such action or suit into any of his Majesty's courts of record at *Westminster*; so that the writ or writs for removing the same be delivered to

Actions in inferior courts removeable.

General issue.

Treble costs.

Justices may, without summons, apprehend offenders.

9 Geo. 2.
c. 23. § 13.

the steward judge or proper officer of the said inferior or other court, before issue joined in the said action or suit; and such defendant or defendants may plead the general issue, and give this act and the said acts, or any of them, and the special matter, in evidence at the trial, and that the same was done in pursuance and by authority of this act, or of the said acts, or any or either of them; and if it shall appear so to have been done, then the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his or her action after the defendant shall have appeared; or if judgement shall be given upon any verdict or demurrer against the plaintiff, the defendant and defendants shall and may recover treble costs, and have the like remedy for the same as defendants have in other cases at law.

IV. And whereas some doubts have arisen, whether a justice or justices of the peace, on any information exhibited to him or them of or for any offence or offences against the said first mentioned act, may grant his or their warrant or warrants for apprehending and bringing before him or them the person or persons against whom such information is made, unless and until such person or persons hath or have been duly summoned to appear before such justice or justices; and it is found by experience that the summoning such offenders against the said first mentioned act is attended with great inconveniences, by giving them an opportunity to abscond from justice, such offenders being generally persons of little or no substance, and often having no settled habitation; be it therefore declared and enacted by the authority aforesaid, that it is and shall be lawful for one or more justice or justices of the peace, on any information upon oath made before him or them against any person or persons for hawking, selling, or exposing to sale, any spirituous liquors or strong waters contrary to the said first mentioned act, to issue his or their warrant or warrants under his or their respective hands and seals, to be directed to any constable, or other ministerial officer of the peace, for the apprehending and bringing such offender or offenders before some justice or justices of the peace for the county or place wherein such offence or offences was or were committed, in order to such offender or offenders being by such justice or justices dealt with according to law.

V. And whereas in and by a clause in the said first mentioned act, it is enacted, that from and after the said twenty ninth day of *September* one thousand seven hundred and thirty six, no person or persons shall hawk sell or expose to sale, any brandy spirituous liquors or strong waters, by whatsoever name or names they are or may be called or distinguished, about the streets highways or fields in any wheelbarrow or basket, or upon the water in any ship boat or vessel, or in any other manner whatsoever, or shall sell or expose the same to sale on any bulk or bulks, stall or stalls, or in any shed or sheds, or on or in any other place or places, other than in such place and places as are in the said act before mentioned and allowed, upon pain of forfeiting for every such offence the sum of ten pounds; and it shall and may be lawful to and for any one or more justice or justices of the peace for the county, riding, division, city or liberty respectively, wherein such offence shall be committed, on his or their own view, or on confession of the party, or by proof on the oath of one or more credible witness or witnesses made of such offence, to convict any person or persons so offending as aforesaid; and such person and persons so offending and convicted shall immediately on such conviction pay the sum of ten pounds into the hands of the churchwardens and overseers of the poor of the parish where such offence shall be committed, or one of them; and on such offender or offenders refusing or neglecting to pay the said sum, the justice or justices so convicting as aforesaid, shall and may, by warrant or warrants under his and their hand and seal or hands and seals, commit the offender or offenders to the house of correction for the said county city or liberty respectively, there to remain and be kept to hard labour for the space of two months, to be reckoned from

from the day of the said commitment; and the person or persons so committed shall not be discharged until he she or they shall have paid the sum of ten pounds, or until the full expiration of the said two months; and every sum or sums of money arising from the conviction of any person or persons as aforesaid (in case there be no informer) shall be employed to the use of the poor of the parish wherein the offence was committed; but if there shall be an informer, one moiety of such money shall be paid to the informer, and the other moiety shall be paid to the overseers and churchwardens as aforesaid, or one of them, and applied to the use of the poor of the parish as aforesaid; and whereas in and by a clause of the before mentioned act of Parliament made in the tenth year of his said Majesty's reign, reciting the said last recited clause of the said act made in the ninth year of his said Majesty's reign; and also reciting that such persons as are willing and desirous of putting the said salutary law in execution, have not the encouragement which is due to them, and which they justly deserve, where the persons incurring the pecuniary penalties of the said act are not able to pay the same, but in lieu thereof, are sent to the house of correction as by the said act is directed; for remedy whereof, it is enacted, that from and after the twenty fourth day of *June* one thousand seven hundred and thirty seven, in all such cases as aforesaid, it shall and may be lawful for the commissioners of excise in *England* and *Scotland* respectively, to cause such rewards as aforesaid, to be paid to the several and respective persons who shall appear to them to be intitled thereto as aforesaid, out of any money that shall be in their hands, or any officer belonging to them, that hath arisen or shall arise by virtue of any penalties or forfeitures incurred by the said act as aforesaid; and the money so paid shall be accepted of and allowed in their accounts as so much money paid to his Majesty; and the commissioners are thereby discharged thereof accordingly; and every offender convicted as aforesaid, and upon his or her refusal or neglect to pay the same penalty of ten pounds, committed to the house of correction as aforesaid, shall before his or her discharge be stripped naked from the middle upwards, and be whipt until his or her body be bloody; and whereas for want of a constable, or other ministerial officer of the peace, being at hand to apprehend such offender or offenders, he she or they do often escape unpunished; be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty eight, it shall and may be lawful for any person or persons whatsoever, to seize and detain any person or persons, who shall hawk sell or expose to sale, any brandy spirituous liquors or strong waters, by whatsoever name or names they are or may be called or distinguished, about the streets highways or fields in any wheelbarrow or basket, or upon the water in any ship boat or vessel, or in any other manner whatsoever; or shall sell or expose the same to sale on any bulk or bulks, stall or stalls, or in any shed or sheds, or on or in any other place or places, other than in such place or places as are in the said first mentioned act allowed in that behalf, for such reasonable time as he she or they may give notice to the constable, headborough, tythingman, churchwarden, overseer of the poor, or some other peace or parish officer or officers, who are hereby required to carry such person so seized and detained before some one of his Majesty's justices of the peace, for the county or place where such offence or offences shall be committed; which said justice of the peace is hereby required to proceed to the examination of such person so seized and brought before him for such offence, in the same manner as if such person so seized had been brought before him by a constable, or any other ministerial officer of the peace; and such person so seized, shall, if convicted of such offence, be liable to the like penalties, and the like corporal punishments on his or her refusal or neglect to pay the same, as are in and by the said acts made in the ninth and tenth years of his present Majesty's reign, or either of them for such offence, to be paid or inflicted respectively.

Any person
may seize
hawkers of
spirits.

9 G. 2. c. 23.
§ 13.
10 G. 2. c. 17.
§ 9.
17 G. 2. c. 17,
§ 17.

VI. And

Forfeitures
how applied.
17 G. 2. c. 17.
§ 20.

VI. And be it enacted by the authority aforesaid, that all such sum and sums of money, as shall and may from time to time be paid by any person or persons convicted of hawking selling or exposing to sale, any brandy spirituous liquors or strong waters as aforesaid, to the churchwardens or overseers of the poor of any parish or place where the offence shall be committed, shall be applied and accounted for by the said churchwardens and overseers, in the same manner as other monies raised and received on the rates made for the relief of the poor are directed and appointed to be applied and accounted for.

Penalty on
constables
neglect of
duty.

VII. And whereas constables, or other ministerial officers of the peace, have refused or neglected to be aiding or assisting in the execution of the before mentioned acts made in the ninth and tenth years of his present Majesty's reign, although thereunto required; be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty eight, if any constable, or other ministerial officer of the peace whatsoever, shall refuse or neglect upon due notice or request, or on their own view, to be aiding and assisting in the execution of this act, or of the before mentioned acts made in the ninth and tenth years of his Majesty's reign, or any or either of them; such constable, or other ministerial officer of the peace, being thereof convicted by the oath of one or more credible witness or witnesses, before any justice of the peace for the county or place where such offence shall be committed, shall forfeit for every such offence the sum of twenty pounds, to be levied by distress and sale of the offender's goods, by warrant under the hand and seal of such justice of the peace; the one moiety to go to the poor of the parish where such offence shall be committed, and the other moiety to the informer who shall prosecute for the same, rendering the overplus thereof to the owner, if any there be.

Distillers not
to act as ju-
stices.

VIII. And be it enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and thirty eight, no distiller or other seller of spirituous liquors or strong waters whatsoever, shall, during such time as he shall be a distiller or seller of such liquors, be capable or have any power to act, or shall be directly or indirectly concerned in acting as a justice of the peace in any matter or thing whatsoever, which shall any ways concern the execution of this present act, or of the before mentioned acts made in the ninth and tenth years of his present Majesty's reign, or either of them.

Fines how re-
covered, &c.

IX. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures by this act imposed shall and may be sued for recovered levied and mitigated by such ways means and methods as any fine penalty or forfeiture is or may be in like cases sued for levied recovered and mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of the said fines and forfeitures, and which are not herein before directed to be otherwise distributed, shall go and be paid to the use of his Majesty, his heirs and successors, and the other moiety thereof to the person or persons who shall inform or sue for the same.

Anno decimo quinto

G E O R G I I II. Regis.

C A P. XXV.

An Act to empower the Importers or Proprietors of Rum or Spirits of the British Sugar Plantations to land the same before Payment of the Duties of Excise charged thereon, and to lodge the same in Warehouses at their own Expence; and for the Relief of Ralph Barrow, in respect to the Duty on some Rock Salt, lost by the overflowing of the Rivers Weaver and Dane.

[So much as relates to the Excise.]

WHEREAS the several rates duties and charges of excise upon all strong waters brandy spirits or *aqua vitæ*, imported from beyond the seas, are, by the several and respective acts charging and imposing the same, directed and required to be from time to time satisfied and paid by the merchant or merchants, importer or importers of the same, in ready money, upon his or their entry or entries made, and before the landing thereof; and whereas the permitting rum or spirits of the growth or manufacture of his Majesty's plantations in *America*, to be landed before payment of the several rates duties and charges of excise now imposed thereon, and to be put into warehouses upon the proprietor or proprietors, importer or importers of such rum or spirits, first giving good and sufficient security for the payment of the same, will be an ease and convenience to the proprietor and proprietors, importer and importers thereof, and may cause and promote a larger and greater importation thereof; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty ninth day of *September* one thousand seven hundred and forty two, all such rum or spirits of the growth produce or manufacture of the *British* sugar plantations, as shall be imported into the kingdom of *Great Britain*, directly from the said sugar plantations, or any of them, upon the entry thereof may forthwith, and before payment of all or any part of the said duty of excise, be landed from on board the ship or vessel in which the same shall be so imported, and carried or put into such warehouse or warehouses, as shall be for that purpose provided (at the charge of the respective proprietor or proprietors, importer or importers of such rum or spirits) and shall be approved of by the commissioners of excise, or the major part of them for the time being; upon the proprietor or proprietors, importer or importers of such rum or spirits that shall be so landed, first giving (at his or their charge and expence) his or their bond, or other good and sufficient security, which the commissioners or other proper officers of the excise are hereby required and empowered to take, for payment of all and every the duties of excise, which such rum or spirits is charged with and liable to pay, as soon as the same shall be sold, in case the same be sold within six months from and after the time the same shall be so landed and put into warehouses as aforesaid; and in case the same shall not be sold within the said six months, then to pay the same at the end of such six months: such duty of excise to be computed according to the gage of such rum or spirits, to be taken at the time the same shall be so landed and lodged in warehouses as aforesaid.

Rum, &c. from the *British* colonies, may be landed and warehoused, on security for the duties.

II. And be it further enacted by the authority aforesaid, that such rum or spirits as shall be so brought into such warehouse or warehouses, shall not be taken or carried out thence, on any account whatsoever, other than is herein after mentioned.

Rum, &c.
landed without
a warrant for-
feited.

III. And be it further enacted by the authority aforesaid, that in case any such rum or spirits shall be landed or put on shore out of any ship or vessel before due entry be made thereof at the customhouse, and with the collector of excise at the port or place where the same shall be imported, and the said duties of excise secured, or without a warrant for the landing or delivering the same first signed by the said collector or other proper officer of excise, or without the presence of an excise officer, that all such imported rum or spirits as shall be so landed or put on shore, or taken out of any ship or vessel contrary to the true meaning thereof, or the value of the same shall be forfeited, and shall or may be recovered of the importer or proprietor thereof; *videlicet*, one moiety of the same to the use of his Majesty, his heirs and successors, the other moiety to the use of such person or persons as will seize the said rum or spirits, or inform or sue for the same, or the value thereof; to be sued for levied recovered or mitigated by such ways means and methods as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws relating to his Majesty's revenues of excise, or any of them, or by action of debt, bill, plaint or information in any of his Majesty's courts of record at *Westminster* for that part of *Great Britain* called *England*, or the court of exchequer at *Edinburgh* for that part of *Great Britain* called *Scotland*.

Casks to be
gaged and
marked.

To be entered
by the ware-
house-keepers,

who are to ac-
count on oath.

IV. And be it further enacted by the authority aforesaid, that before such rum or spirits of the *British* sugar plantations shall be landed and lodged in such warehouse or warehouses, a mark shall be set on every cask or vessel of such rum or spirits, mentioning the particular quantity of rum or spirits of the *British* sugar plantations which is contained therein, according to the gage thereof to be then taken, and who is or are the respective proprietor or importer thereof. And the keeper or keepers of such warehouse or warehouses, and the person or persons who shall be appointed by the commissioners of his Majesty's excise to attend the said respective warehouses, shall each of them keep one or more book or books, wherein they shall respectively and separately, fairly enter in writing, an exact particular and true account of all such rum or spirits of the *British* plantations, as shall from time to time be brought into and carried out of the respective warehouse or warehouses to which he or they shall respectively belong, and the days and times when the same shall be brought in and carried out, and the name of the respective person or persons to whom or for whose use the same was delivered out; and shall at the end of every six months, or oftener if required, transmit in writing an account thereof upon oath to the commissioners of the said duties of excise for the time being, together with an exact account of how much is then remaining in the respective warehouse or warehouses, to which they respectively belong: and the commissioners for the said duties of excise, are hereby required and enjoined, within one month after the same shall be respectively transmitted to them as aforesaid, to inspect and examine the said accounts; and if, upon such examination it shall appear, that any of the said rum or spirits were delivered out of the said warehouses otherwise than as herein is mentioned, or before payment of his Majesty's said inland duties of excise, for such the said rum and spirits as shall have been so delivered out of the said warehouses, then the warehouse keeper or warehouse-keepers, and officer and officers respectively offending therein, shall not only be disabled to hold or enjoy any public office or employment, but shall also forfeit and lose for every such offence, the sum of one hundred pounds; to be sued for levied and recovered or mitigated by such ways and means and methods as any fine penalty and forfeiture is or may be recovered or mitigated, by any law or laws relating to his Majesty's revenues of excise, or

or any of them, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster* for that part of *Great Britain* called *England*, or the court of exchequer at *Edinburgh* for that part of *Great Britain* called *Scotland*.

V. And be it further enacted by the authority aforesaid, that the said rum or spirits so lodged in warehouses as aforesaid, shall and may from time to time be delivered out of such warehouse or warehouses respectively, upon payment of his Majesty's duties of excise thereon; and upon the proprietor or importer, or such person or persons as shall be appointed by him or them for that purpose, producing to the respective warehouse-keeper or warehouse-keepers, and the officer appointed by the commissioners of excise to attend these warehouses, a warrant or warrants, certificate or certificates, signed by the collector receiver or other proper officer of excise, appointed to receive the duties payable thereon, certifying that he has received all and every the said duties of excise, to which the said rum or spirits so desired to be delivered out of such warehouse, was liable and subject to pay, such warehouse-keeper or warehouse-keepers, and officers of excise attending such warehouse or warehouses, shall deliver out of such warehouse or warehouses, so much rum or spirits as shall be mentioned or expressed in such warrant or warrants, certificate or certificates respectively, to have paid the said excise duties; and the respective warehouse-keeper or warehouse-keepers are thereupon to give such importer or proprietor, or person so employed to take care of the delivery thereof, a permit or certificate to accompany such rum or spirits so delivered out, which permit or certificate shall be also signed by the excise officer attending the said warehouse or warehouses, who shall be appointed by the commissioners for the said excise duties, or the major part of them, to prevent the seizing thereof.

Conditions of delivery.

VI. Provided always, that no proprietor importer or buyer of the said rum or spirits, or other person or persons to be by him or them appointed, shall receive out of any such ware-houses aforesaid any less quantity of rum or spirits, at one time, than one puncheon hoghead or other cask, containing not less than twenty gallons, unless such rum was for the use of the mariners and seamen in the voyage.

VII. And be it further enacted by the authority aforesaid, that it shall and may be lawful for the proprietor or importer of such rum or spirits so to be lodged in any such ware-house or ware-houses as aforesaid, to affix one lock to every such ware-house, the key of which shall remain in the custody of such proprietor or importer; and to and for the officer or officers to be appointed by the said commissioners for the said excise duties to attend such ware-house or ware-houses, to affix one other lock upon every such ware-house or ware-houses, the key whereof to remain in the custody of the said officer for the said excise duties. And the said proprietor or importer shall and may, in the presence of the said ware-house keeper or excise officer (who are hereby obliged to attend at all reasonable times for that purpose) view, examine, shew, and receive out of the said ware-house or ware-houses, the said rum or spirits, or any part thereof, not less than the quantity herein before for that purpose mentioned, upon paying the said duty of excise for the same, and upon producing such certificate or receipt from the collector or receiver of the said inland duties of excise, of the same being paid in manner as is herein before for that purpose particularly prescribed.

Locks to the ware-houses.

VIII. Provided always, and be it enacted, that all and every such rum or spirits of the *British* plantations as shall be so lodged in any ware-house or ware-houses, shall be subject and liable to the same duties, both of excise and customs, to be applied to the same uses and purposes, and to be managed and collected by the same persons, and in the same manner subject and liable to all and every the same rules, entries, restrictions, regulations, limitations, penalties and forfeitures, as are in and by the several acts of Parliament by which the said duties are granted, or any of them, for that purpose particularly

Rum in ware-houses, subject to the laws of excise and customs.

larly described, appointed, limited and enacted, save and except in the particular instances hereby mentioned and provided for and to be applied to the same.

After six months, to be sold to pay duties, &c.

IX. And be it further enacted by the authority aforesaid, that in case such rum or spirits shall, after landed, be permitted or suffered to remain in such ware-house or ware-houses in which the same shall be so lodged for the purposes aforesaid, for any time exceeding the space of six months, after the same shall be so landed and lodged in such ware-house as aforesaid; and the importer or proprietor, or other person or persons by him or them appointed, shall not within the said six months pay, or cause to be paid, to the collector or receiver of the excise duties appointed to receive the same, all and every the duties of excise to which the same are subject and liable, and shall omit to procure or bring such certificate, herein before directed to be had and made from such collector or receiver, to such ware-house keeper or ware-house keepers, and to the officer of excise attending the same, of the payment of the said duties of excise within the time aforesaid; that then it shall and may be lawful to and for the said commissioners of excise, or the major part of them for the time being, to direct and order such rum or spirits so lodged in such ware-house or ware-houses, for which the said duties shall not be paid within the time aforesaid, to be put up to sale at public cant or auction to the best bidder or bidders for the same; and the money arising by such sale shall be, in the first place, applied in discharge of the said duty so payable thereon, and the charges attending such ware-house or ware-houses, and also the expence of such sale; and the surplus of the monies so arising by such sale (if any) after payment of the said duties and charges, shall go and be paid to the proprietor or importer of the said rum and spirits who so landed and lodged the same in the said ware-house.

Further continued to 29 September 1764, &c. by 31 Geo. 2. c. 36. § 4.

X. And be it further enacted by the authority aforesaid, that this act shall continue and be in force from the twenty ninth day of *September* one thousand seven hundred and forty two, to the twenty ninth day of *September* one thousand seven hundred and forty nine, and from thence to the end of the next session of Parliament, and no longer.

Anno decimo sexto

G E O R G I I II. Regis.

C A P. VIII.

An Act for repealing certain Duties on Spirituous Liquors, and on Licences for retailing the same, and for laying other Duties on Spirituous Liquors, and on Licences to retail the said Liquors.

9 Geo. 2. c. 23.

WHEREAS by an act made and passed in the ninth year of the reign of his present Majesty, intituled *An act for laying a duty upon the retailers of spirituous liquors, and for licensing the retailers thereof*, the selling and retailing of brandy, rum, arrack, uquebaugh, geneva, *aqua-vitæ*, or any other distilled spirituous liquors or strong waters, either mixed or unmixed, in any less quantity than two gallons, without first taking out a licence for that purpose as in the said act is directed, was prohibited under the penalties therein mentioned; and a duty of twenty shillings for every gallon of all such spirituous liquors or strong waters was thereby granted, and directed to be raised and paid to his Majesty, his heirs and successors, by the retailers thereof, over and above all other duties then charged and chargeable upon the same; with divers provisions and directions in the said act contained for managing, collecting, paying and applying, the same duty and penalties respectively; and whereas great difficulties

culties and inconveniencies have attended the putting the said act in execution, and the same hath not been found effectual to answer the purposes thereby intended; we your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain* in Parliament assembled, being desirous to raise the necessary supplies which we have cheerfully granted to your Majesty, in the easiest manner we are able, for the benefit of your subjects, have freely and voluntarily given and granted, and by this act do give and grant, unto your Majesty the rates and duties on spirituous liquors herein after mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fifth day of *March* one thousand seven hundred and forty three, the duty of twenty shillings per gallon granted to his Majesty by the said act, upon all spirituous liquors which any retailers thereof should be possessed of or interested in, after the twenty ninth day of *September* one thousand seven hundred and thirty six, and also the sum of fifty pounds yearly, which by the said act was granted to his Majesty for a licence for vending bartering or uttering such spirituous liquors, shall cease determine and be no longer paid.

Duties of
9 Geo. 2. c. 25.
repealed.
See former duties on lotto
wines,
12 & 13 W. 3.
c. 11.
4 Ann. c. 12.
§ 2.
and subsequent
duties,
19 Geo. 2.
c. 12.
24 Geo. 2.
c. 40.
33 Geo. 2. c. 9.
2 Geo. 3. c. 5.

II. And it is hereby further enacted by the authority aforesaid, that in lieu and stead of the duty and imposition granted and directed to be raised by the said former act, and which is hereby repealed as aforesaid, there shall, from and after the said twenty fifth day of *March* one thousand seven hundred and forty three, be raised, levied, collected and paid, unto his Majesty, his heirs and successors, for the several spirituous liquors made extracted and manufactured in *Great Britain*, and herein after mentioned specified and enumerated (over and above all duties charges and impositions by any former act of Parliament thereupon respectively set rated and imposed) the several rates and duties of excise herein after mentioned and expressed; that is to say,

For every gallon of low wines or spirits of the first extraction, made or drawn from any foreign or imported materials, or any mixture therewith, to be paid by the distillers or makers thereof, six pence.

For every gallon of low wines or spirits of the first extraction, made or drawn only from any sort of drink or wash brewed or made from any sort of malt or corn, other than and except brewers wash and tilts, to be paid by the distillers or makers thereof, one penny.

For every gallon of low wines or spirits of the first extraction, made or drawn from brewers wash or tilts, or any mixture therewith, to be paid by the distillers or makers thereof, one penny.

For every gallon of low wines or spirits of the first extraction, made or drawn from any other sort or kind of English materials, or any mixture therewith, to be paid by the distillers or makers thereof, three half pence.

For every gallon of spirits made in Great Britain of any kind of wine or cyder imported, to be paid by the distillers or makers thereof, six pence.

For every gallon of strong waters or aqua-vitæ made for sale of any other materials, to be paid by the distillers or makers thereof, three pence.

III. And for the better ascertaining, charging, collecting, raising, levying and securing, the rates and duties by this act imposed on the said spirituous liquors, and preventing frauds therein; be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted, as are charged upon spirituous liquors made extracted and manufactured in *England, Wales*, or the town of *Berwick upon Tweed*, shall be under the receipt and management of the commissioners and officers of his Majesty's revenues of excise in *England* for the time being; and such of the said rates and

Duties how
collected.

duties as are imposed by this act upon spirituous liquors made extracted and manufactured in *Scotland*, shall be under the receipt and management of the commissioners and officers of excise in *Scotland* for the time being: and the said respective commissioners of excise, or the major part of them, have hereby power, by commission under their respective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf; and all monies arising by the said duties, or any part thereof (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's exchequer, distinctly and apart from all other branches of the public revenues, subject and liable to the uses applications and purposes as shall by any future act or acts of Parliament be directed or appointed.

12 Car. 2. c. 24.

IV. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, methods, penalties, forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of his late Majesty King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and settling a revenue upon his Majesty in lieu thereof*; or by the said act of the ninth year of his Majesty's reign, or by any other law now in force, relating to his Majesty's revenue of excise upon beer ale and other liquors, are provided settled or established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining, the duties thereby granted, or any of them, other than in such cases for which other penalties or provisions are prescribed by this act, shall be exercised, practised, applied, used and put in execution, in and for the managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering and paying, the duties granted and directed to be raised by this act upon the said spirituous liquors therein mentioned, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act; and that one moiety of the fines penalties and forfeitures hereby granted shall be paid to his Majesty, his heirs and successors, and the other moiety thereof to the person or persons who shall inform and sue for the same.

Fines how recovered, &c.

See 17 Geo. 2. c. 17. § 20.

V. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures by this act before and herein after imposed, shall be sued for, levied, recovered or mitigated, by such ways means and methods as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*; or in the court of session, court of justiciary, or court of exchequer in *Scotland* respectively; and one moiety of every such fine penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same.

General issue.

Treble costs.

VI. And it is hereby further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted, for any thing thing done by virtue or in pursuance of this or any other act relating to the duties of excise, or other duties, under the management of the commissioners of the excise, such person or persons shall and may plead the general issue, and give this act, or such other act, and the special matter in evidence, in his or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his or their action or actions, or be nonsuited, or judgement shall be given against him or them upon demurrer, or otherwise; then such defendant or defendants shall have treble costs awarded to him or them against any such plaintiff or plaintiffs.

VII. And for the encouragement of the exportation of spirits drawn or made from the materials aforesaid, be it enacted by the authority aforesaid, that

that from and after the said twenty fifth day of *March* one thousand seven hundred and forty three, there shall be a drawback or allowance of the several and respective duties charged by this act on spirits that shall be exported to parts beyond the seas; and upon oath being made before any two or more of the commissioners of excise, or justices of the peace for the county or place from whence any such spirits are intended to be exported, that the duties of the same are duly entered and paid, and that the same are exported for merchandize to be spent beyond the seas; and upon producing a certificate under the hands of the officers of excise, for the port or place where such spirits were shipped off, the quantities so shipped, and that the same were shipped in the presence of such officers; the distiller or distillers, or other person or persons exporting the same, shall be allowed or paid back by the commissioners of excise, or their collector for the port or place where such spirits shall be shipped off, the several duties charged thereupon by this act accordingly.

Drawback on exportation.

By 2 Geo. 3. c. 5 all drawbacks cease, spirits for exportation being exempted from the excise.

VIII. And be it enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and forty three, no person or persons whatsoever shall presume by him her or themselves, or by any other person or persons whatsoever, employed by him her or them, or for his her or their benefit, to retail any brandy, rum, arrack, usequebaugh, geneva, *aqua vitae*, or any other distilled spirituous liquors or strong waters unmixed or mixed with themselves or any other ingredients, and by whatsoever name or names they are or may be called, publicly or privately, without first taking out a licence for that purpose in manner hereafter directed, within ten days at least before he she or they shall retail the same, for which he she or they shall immediately upon taking out thereof pay down for the same, the sum of twenty shillings in manner following; that is to say, if such licence be taken out within the limits of the weekly bills of mortality, then such licence shall be granted under the hands and seals of two or more of his Majesty's commissioners for the duty of excise for the time being, and the duties for the same shall be paid at the chief office of excise in *London*, or at any other place, and to such person or persons as the said commissioners for the time being shall appoint to receive the same; and that such persons, as by the said commissioners shall be appointed, are hereby impowered to deliver such licences to any such person or persons, upon his her or their paying down for the same the aforesaid sum of twenty shillings at the time of taking out thereof; but if such licence shall be taken out without the limits aforesaid, then such licence shall be granted under the hands and seals of the several collectors and supervisors of excise, within their respective collections and districts, and the duty for the same shall be paid by all and every the persons so taking out such licence, at the office of excise next adjoining to the place where he she or they respectively reside or inhabit, or at any other place, and to such persons as his Majesty's commissioners of excise for the time being shall appoint to receive the same; and such persons as by the said commissioners shall be appointed, are hereby impowered to deliver such licences to any such person or persons, upon his her or their paying down for the same the aforesaid sum of twenty shillings at the time of taking out thereof: and in case such licences be taken out within the limits of the city of *Edinburgh*, such licences shall be granted under the hands and seals of two or more of his Majesty's commissioners of excise in *Scotland* for the time being; and the duties for the same shall be paid at the chief office of excise in *Edinburgh*, in the same manner as is herein before directed, in regard to the licences to be taken out within the limits of the weekly bills of mortality; but if such licences shall be taken out in any other part of *Scotland*, without the limits aforesaid; then such licences shall be granted under the hands and seals of the several collectors and supervisors of excise in *Scotland*, within their respective collections and districts, and the duties for the same shall be paid in like manner

None to retail spirits without licence.

Duty of 20s. on licences.

Additional duty by 24 Geo. 2. c. 40. § 5. There are also stamp-duties imposed on licences, viz. 1s. by 9 Ann. c. 23. and 20s. by 29 Geo. 2. c. 12. Who shall deliver out licences.

Licences in *Scotland*.

manner as is herein before directed with regard to the licences to be taken out in *England*, without the limits of the weekly bills of mortality.

Fresh licences
every year.

10*l.* penalty
for retailing
without a li-
cence;

See 17 Geo. 2.
c. 17. § 16, 17.
24 Geo. 2.
c. 40. § 7.
26 Geo. 2.
c. 13. § 9.

or to be kept
to hard labour
two months.

To whom li-
cences shall be
granted.

See 17 Geo. 2.
c. 17. § 18, 21.
24 Geo. 2.
c. 40. § 8.
26 Geo. 2.
c. 13. § 10.

For the manner
of licensing
ale-houses,
See 26 Geo. 2.
c. 31.

Apothecaries,
&c. excepted.

Retailers sell
less than a
pint.

See 17 Geo. 2.
c. 17. § 19.

Retailers of
malt spirits
in *Scotland*
excepted.

IX. And be it further enacted by the authority aforesaid, that every person or persons who shall take out such licence as aforesaid, is and are hereby required to take out a fresh licence ten days at the least before the expiration of twelve months, after the taking out the first licence, before he she or they do presume to offer to retail any such spirituous liquors, and in the same manner to renew every such licence from year to year, paying down the like sum of twenty shillings for each and every new or renewed licence, at the places and at the times before mentioned; and if any person or persons shall presume or offer to retail any of the said spirituous liquors, without taking out such licence, and renewing the same yearly in manner aforesaid; he she or they shall respectively forfeit and lose the sum of ten pounds for each offence; and in case such person or persons shall refuse or neglect to pay the said sum of ten pounds, the same being lawfully demanded; it shall and may be lawful for any one or more justice or justices of the peace of any county, riding, division, city or liberty, upon information upon oath being made before him or them of such refusal or neglect, by warrant under his or their hand and seal or hands and seals, to commit such person or persons to the house of correction for the county, riding, division, city or liberty wherein such person or persons shall reside, there to remain and be kept to hard labour for the space of two months, to be reckoned from the day of the said commitment; and the person or persons shall not be discharged until he she or they shall have paid the said sum of ten pounds, or until the full expiration of the said two months.

X. And be it further enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and forty three, no licence shall be granted to any person or persons whatsoever for selling by retail any spirituous liquors or strong waters whatsoever, except to such persons only who shall keep taverns, victualling-houses, inns, coffee-houses or alehouses; and if any such licences shall be granted to any other persons than as aforesaid, the same are hereby declared void to all intents and purposes.

XI. Provided, and it is hereby declared, that nothing in this act shall extend or be construed to enable any person or persons to sell any spirituous liquors or strong waters by retail, unless such person or persons be first licensed to sell ale or spirituous liquors by two or more of his Majesty's justices of the peace for the county, riding, division, city or liberty, wherein such person or persons shall sell the said liquors, under the hands and seals of the said justices.

XII. Provided always, and be it enacted by the authority aforesaid, that this act, or any thing therein contained, shall not extend to any physicians, apothecaries, surgeons or chymists, as to any spirits or spirituous liquors, which they may use in the preparation or making up of medicines for sick lame or distempered persons only. And that no person or persons shall be deemed or taken to be a retailer of spirituous liquors, who doth not by him or herself or themselves, or by his her or their servant or other person retail the same, to be drank or consumed in his her or their ware-houses, store-houses, shops, cellars; vaults, rooms, sheds, or other places to him her or them belonging, or that shall otherwise retail or send the same abroad out of their said ware-houses, store-houses, shops, cellars, vaults, rooms, sheds, or other places, in less quantities than one pint.

XIII. Provided nevertheless, that nothing in this act contained shall extend to charge with any of the duties directed to be paid levied or received as aforesaid, any spirits made or distilled from malt, and retailed and consumed within that part of *Great Britain* called *Scotland*; which spirits are commonly called and known by the name of *aqua vitæ* in that part of the kingdom; or to subject the makers sellers or retailers thereof, within that part of the kingdom to take such licences as are herein before directed.

Anno

Anno decimo septimo

G E O R G I I II. Regis.

C A P. XVII.

An Act for granting to His Majesty the Surplus or Remainder of the Monies arisen, or to arise, by the Duties on Spirituous Liquors, granted by an Act of the last Session of Parliament; and for explaining and amending the said Act in relation to the Retailers of such Liquors; and for establishing an Agreement with the United Company of Merchants of England, trading to the East Indies.

[So much as relates to the Excise]

SECT.
XVI.

AND whereas by the said act of the sixteenth year of his present Majesty, it is amongst other things enacted, that in case any person or persons who shall have forfeited ten pounds for retailing spirituous liquors without licence, as in the said act is expressed, shall refuse or neglect to pay the said sum of ten pounds, the same being lawfully demanded, any one or more justice or justices of the peace may, in such manner as by the said act is directed, commit such person or persons to the house of correction, to be kept to hard labour for two months, as in the said act is directed; and whereas a doubt has arisen, whether by virtue of the said act, the justices of the peace, by and before whom such person or persons so forfeiting the said ten pounds were convicted, have power by the said act to mitigate the said penalty, and in case of nonpayment thereof to levy the same by distress and sale of the goods of such offender or offenders; now to put an end to all doubts concerning the same, be it declared and enacted, that all penalties and forfeitures by the said act imposed, may for the future, and from the time of the commencement of the said act of the sixteenth year of his Majesty might, and also all the penalties by this act imposed, may be lawfully sued for recovered levied and mitigated by such ways means and methods as any penalty or forfeiture is or may be sued for recovered levied or mitigated by any law or laws of excise.

16 Geo. 2 c. 8.
§ 9.
24 Geo. 2.
c. 40. § 7.
26 Geo. 2.
c. 13 § 9.

Justices may
mitigate and
levy penalties
of retailing
spirits without
licence.

XVII. Provided nevertheless, that it shall and may be lawful to and for any such justices of the peace, before whom such offender shall be convicted, if they shall judge it most proper, instead of levying the penalty, to commit such offender to the house of correction, to be kept to hard labour for two months; and that in such case, such person or persons so committed, shall before his or their discharge therefrom, be stript naked from the middle upwards, and be whipt until his or her body be bloody.

Offenders to
be whipt.

XVIII. And whereas by the said act of the sixteenth year of his present Majesty it was provided, that no licence should be granted to any person or persons whatsoever, for selling by retail any spirituous liquors, except to such persons only who shall keep taverns, victualling-houses, inns, coffee-houses or ale-houses; and any licence granted to any other persons than as aforesaid, were declared void; now be it further enacted, that in any case where a licence shall have been granted for retailing spirituous liquors, to any person who shall at the time of granting such licence, keep a tavern, victualling-house, inn, coffee-house or ale-house, if such person so licensed shall afterwards during the time of continuing such licence, exercise the trade of a distiller grocer or chandler, or keep a brandy shop, or shops for sale of any spirituous liquors, the licence granted in every such case shall be void; and such persons retailing such spirituous liquors afterwards, shall forfeit ten pounds for every such offence, notwithstanding such licence so obtained as aforesaid.

Publicans only
to retail spirits.
16 Geo. 2. c. 8.
§ 10.
24 Geo. 2.
c. 40. § 8.
26 Geo. 2.
c. 13. § 10.

16 Geo. 2. c. 8.
§ 12.

Persons sel-
ling less than
two gallons
retailers.

24 Geo. 2.
c. 40. § 23.

Informers to
be paid 5/.

Licence not to
extend to any
other house.

XIX. And be it enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and forty four, every person or persons who shall by him or herself or themselves, or by his her or their servant or other person employed by him her or them, or for his her or their benefit, retail any spirituous liquors mixed or unmixed with any ingredients to be drank or consumed in any quantity whatsoever, in his her or their houses, ware-houses, shops, cellars, vaults, sheds or other places to him her or them belonging, or that shall retail or send the same abroad out of their said houses, ware-houses, store-houses, shops, cellars, vaults, rooms, sheds or other places, in less quantity than two gallons, without first taking out a licence for that purpose, and renewing the same, as in the act passed in the sixteenth year of his present Majesty is particularly directed, shall be deemed a retailer of spirituous liquors within the meaning of the said act, and as such shall forfeit and lose the sum of ten pounds for every such offence.

XX. And be it further enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and forty four, in all cases where the persons incurring the pecuniary penalties of the said act made in the sixteenth year of his present Majesty's reign, for laying a duty on the retailers of spirituous liquors, or of this act, are not able to pay the same, but in lieu thereof are or shall be sent to the house of correction, it shall and may be lawful for the commissioners of excise in *England* and *Scotland* respectively, to cause such rewards, not exceeding five pounds, to be paid to the several and respective persons who shall appear to them to be entitled thereto as informers, as to them shall seem meet, out of any money that shall be in their hands, or of any officer belonging to them, that hath arisen or shall arise by virtue of any penalties or forfeitures incurred by the said former or by this act; and the money so paid shall be accepted of and allowed in their account as so much money paid to his Majesty; and the said commissioners are and shall hereby be discharged thereof accordingly.

XXI. And be it further enacted, that no licence for retailing spirituous liquors shall authorize and empower any person to whom the same may be granted, to sell such spirituous liquors in any other place, except in such houses or places thereunto belonging, wherein he she or they shall inhabit and dwell at the time of granting such licence.

Anno decimo octavo

GEORGE II. Regis.

C A P. XXVI.

An Act for repealing the present Inland Duty of Four Shillings per Pound Weight upon all Tea sold in Great Britain, and for granting to His Majesty certain other Inland Duties in lieu thereof; and for better securing the Duty upon Tea, and other Duties of Excise; and for pursuing Offenders out of one County into another.

MA Y it please your most excellent Majesty; whereas by an act of Parliament made and passed in the tenth year of the reign of his late Majesty King George the first, of glorious memory, intituled *An act for repealing certain duties therein mentioned payable upon* ^{10 Geo. 1.} ^{c. 12.} *coffee, tea, cocoa nuts, chocolate and cocoa paste imported, and for granting certain inland duties in lieu thereof; and for prohibiting the importation of chocolate ready made, and cocoa paste; and for better ascertaining the duties payable upon coffee tea and cocoa nuts imported; and for granting relief to Robert Dalzell, late earl of Carnwath; an inland duty after the rate of four shillings per pound weight averdupois, and in that proportion for a greater or lesser quantity, was imposed and charged upon all tea to be sold in Great Britain from and after the twenty fourth day of June one thousand seven hundred and twenty four, over and above all customs subsidies and duties which should then remain payable to his Majesty for the same, upon importation thereof, to be paid in manner as in the said act is directed; and whereas great frauds and abuses have been committed by the clandestine importation of tea from parts beyond the seas, as also by fraudulent relanding thereof (after the same hath been exported from this kingdom to foreign parts, and the duties thereupon drawn back) without paying any duties for such tea, contrary to the true intent and meaning of the several acts of Parliament relating to the said duties, and to the manifest prejudice of the fair traders in the said commodity; for remedy whereof, and for the greater discouragement of the pernicious and illegal practices of unlawfully importing and clandestinely running and landing of tea, and also for the more effectual securing to your Majesty a revenue to arise by the duties thereupon; we, your Majesty's most dutiful and loyal subjects, the Commons of Great Britain in Parliament assembled, do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of June one thousand seven hundred and forty five, the inland duty of four shillings per pound upon tea, granted by the before recited act of the tenth year of the reign of his said late Majesty King George the first, shall cease, determine, and be no longer paid or payable; any thing in the said act to the contrary thereof in any wise notwithstanding.*

II. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of June one thousand seven hundred and forty five, in lieu of the said duty by this act repealed as aforesaid, the inland duties herein after mentioned shall be and are by this act charged upon all tea which shall from thenceforth be sold in Great Britain in manner herein after mentioned; that is to say,

One

*1 s. per lb. and
25 l. per cent.
on the price,
on teas sold by
the East India
company.*

One shilling per pound weight averdupois, and in that proportion for a greater or lesser quantity; and also a further duty of twenty five pounds for every one hundred pounds of the gross price at which such tea shall be sold at the public sales of the united company of merchants of England trading to the East Indies, and proportionably for a greater or lesser sum; over and above all customs subsidies and duties payable to his Majesty for the same upon the importation thereof.

Which said several duties of one shilling *per* pound weight, and twenty five pounds *per centum*, shall be paid down in ready money by the proprietor or proprietors of such tea, or such person or persons as shall be appointed by him her or them, to the receiver or collector of the said inland duties, before such proprietor or proprietors, or other person or persons, shall receive or take out, for any purpose whatsoever, such tea from the ware-house or ware-houses wherein the same is appointed to be lodged by the before recited act of the tenth year of the reign of his said late Majesty, according to the directions of the said act concerning tea taken out of such ware-house or ware-houses.

Commission-
ers.

III. And for the better ascertaining, charging, collecting, levying, raising, paying and securing, the several rates and duties by this act imposed, and for preventing frauds concerning the same; be it further enacted by the authority aforesaid, that such commissioners or persons as now are appointed, or hereafter shall be appointed, in pursuance of the said act of the tenth year of the reign of his said late Majesty King George the first, shall be his Majesty's commissioners for the receipt and management of the said inland duties by this act charged and imposed upon tea as aforesaid; and that all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things (not otherwise altered by this act) which in and by the said recited act are provided settled or established for raising, levying, collecting, paying, recovering, adjudging or ascertaining, the said duty of four shillings *per* pound weight upon tea thereby granted, or by any other act concerning the duty upon tea, shall be exercised, practised, applied, used, levied, recovered and put in execution, for the raising, levying, collecting, recovering and paying, the duties by this act granted, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act; any thing in this or any former act to the contrary thereof in any wise notwithstanding.

IV. Provided always, and it is hereby enacted by the authority aforesaid, that from and after the said twenty fourth day of June one thousand seven hundred and forty five, all monies arising by the said inland duties by this act charged and imposed, shall be appropriated issued and applied, and the same are hereby appropriated and made payable to the same uses intents and purposes, as the duty of four shillings *per* pound upon tea was appropriated and made applicable by the said act of the tenth year of the reign of his late Majesty King George the first, and shall be also subject and liable to the same redemption by Parliament, as the said duty of four shillings *per* pound was by the said act subject and liable unto.

No drawback
on tea.

V. And whereas by several acts of Parliament now in force, several drawbacks or allowances are directed to be paid upon the exportation of tea, which have tempted many exporters thereof to commit great frauds and abuses, to the prejudice of his Majesty's revenue, and the fair traders; for remedy whereof, be it enacted by the authority aforesaid, that no drawback whatsoever shall be allowed or paid for any tea which shall be exported, or shipped to be exported, at any time or times after the said twenty fourth day of June one thousand seven hundred and forty five; and that no debenture or certificate shall be granted or made forth, for or in order to the repayment

ment or drawing back of the duties upon any such tea so exported, or shipped to be exported, after the said twenty fourth day of *June* one thousand seven hundred and forty five; but such drawback or repayment shall from thenceforth cease, determine, and be no longer paid; any law statute or provision to the contrary thereof in any wise notwithstanding.

VI. And for the preventing any disputes that may arise touching the price at which teas shall be sold at the public sales of the united company of merchants of *England* trading to the *East Indies*, be it further enacted by the authority aforesaid, that the commissioners who are or shall be appointed for the management of the said inland duties, or the major part of them for the time being, shall have power to constitute, under their hands and seals, such and so many officers as they shall find needful for attending the said public sales, and take an account of the names of the several buyers, and price at which each and ever lot of tea shall be sold, and shall thereof make returns or reports in writing upon oath to the said commissioners; and from such reports or returns the charge of the said duty of twenty five pounds *per centum* upon the gross price of tea imposed by this act shall be settled and ascertained; and for the preventing mistakes, and better regulating such charge, it shall and may be lawful for such officer or officers at any time or times, upon request made to the court of directors of the said company, to inspect all and every such book or books as shall be appointed and kept for taking an account in behalf of the said company, of the particular price and prices that tea shall from time to time be sold for at their several public sales; which book or book the said court of directors is hereby required, from time to time, to produce to such officer or officers so demanding the same.

Officers to attend the public sales of tea, and report the price on oath;

who may inspect the company's books.

VII. And whereas many persons do frequently, at sales for tea by the said united company, bid for, and are declared best bidders, for large quantities of tea, without intending or being able to pay for the same, unless such tea should after such sales rise in price, by means whereof the prices of tea are frequently raised, and the running of tea will be still encouraged; for remedy whereof, be it enacted by the authority aforesaid, that every person who shall at any public sale of tea, made by the said united company, be declared to be the best bidder or bidders for any lot or lots of tea, shall within three days after being so declared the best bidder or bidders for the same, deposit with the said united company, or such clerk or officer as the said company shall appoint to receive the same, forty shillings for every tub, and for every chest of tea; and in case any such person or persons shall refuse or neglect to make such deposit within the time before limited, he she or they shall forfeit and lose six times the value of such deposit directed to be made as aforesaid; to be recovered by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin protection or wager of law, or more than one imparlance shall be allowed; one moiety of which forfeiture shall go to his Majesty, his heirs and successors, and the other moiety to such person as shall sue or prosecute for the same; and the sale of all teas, for which such deposit shall be neglected to be made as aforesaid, is hereby declared to be null and void; and all such teas shall be again put up by the said united company to public sale, within fourteen days after the end of the sale of teas, at which such teas were sold; and all and every buyer or buyers who shall have neglected to make such deposit as aforesaid, shall be, and is and are hereby rendered incapable of bidding for, or buying any teas at any future public sale of the said united company.

Best bidder to deposit 40s. for every tub and chest, in three days,

or forfeit six times as much.

The teas to be put up again to sale in 14 days, and such buyers incapable of bidding at any public sale of teas.

VIII. And whereas the several dealers in tea, and other traders, subject to the survey of the officers appointed by the commissioners of excise, are required by the laws concerning the duties of excise, and other duties under the management of the said commissioners, to make true and particular entries of shops, ware-houses, rooms, places and utensils, by them made use of for carrying on their respective trades; and whereas many persons, in order

For preventing frauds by fictitious names.

The person
acting as own-
er of a shop,
liable to duties
and forfei-
tures.

Goods, &c.
found in shops,
liable.

der to avoid such penalties as they may incur by offences committed against the said laws, have of late frequently made, or procured to be made, such entries in fictitious names, or in the names of mean and obscure persons, of little or no ability or substance, and who have little or no interest or property in the stock of such trades; and whereas many such traders, being the real proprietors and owners of such shops and other places, and who generally attend in such shops, and carry on their respective trades there, pretend to be only servants or managers to such fictitious or obscure persons, and do refuse to discover the places of residence of such persons in whose name such entries have been made, whereby great frauds pass unpunished; for remedy whereof, be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and forty five, any entry now made, or hereafter to be made, of any shop, ware-house, room, place or utensil, to be made use of for carrying on any the trade or trades aforesaid, shall not be deemed or taken to be a legal entry, unless the same be made in the name of the true and real owner or owners of, and trader or traders in such shop or place; and that the person or persons who shall act as visible owner occupier or proprietor, owners occupiers or proprietors, of any such shop or place whatsoever, or principal manager or managers in the carrying on such trade there, shall be deemed and taken to be the real owner and trader, owners and traders, and shall be subject and liable, as such, to all duties penalties and forfeitures imposed by any act relating to the duties of excise, or any other duty under the management of the said commissioners, for or by reason of any stock goods or commodities made kept or found there, or for not making true and particular entries of such shops places or utensils according to law, or for any other offences committed, or that shall be committed, by the owners traders dealers in or makers of any such goods or commodities of at or in such shops or places; and that all stock, goods, commodities and utensils, which shall be found in or upon such shops or places, shall be subject to, and charged with all such duties penalties and forfeitures.

10 Geo. 1.
c. 10.

Teas sold be-
fore 24 *June*
1745, and re-
maining in
ware-houses,
liable to these
duties.

Duty of 25 l.
per cent. on the
price in 1745,
now ascertain-
ed.

IX. And whereas several quantities of tea which have already been, or may be, sold at the public sales by the said united company of merchants of *England* trading to the *East Indies*, may happen to be and remain on the said twenty fourth day of *June* one thousand seven hundred and forty five, in some one or more of the ware-houses appointed in pursuance of the said act of the tenth year of the reign of his said late Majesty King *George* the first, it is therefore provided enacted and declared by the authority aforesaid, that all such teas which have been sold, or shall be sold, before the said twenty fourth day of *June* one thousand seven hundred and forty five, and which nevertheless shall remain and be found in such ware-house or ware-houses on the said twenty fourth day of *June* one thousand seven hundred and forty five, shall be liable to, and be charged with the aforesaid duties of one shilling *per* pound weight, and twenty five pounds *per centum* upon the gross price of all teas taken out of such ware-house or ware-houses: and for ascertaining and adjusting the said duty of twenty five pounds *per centum* on the gross price, the said united company of merchants of *England* trading to the *East Indies*, shall and are hereby required to lay before the said commissioners for the said inland duties by this act granted, a list of the names of the persons to whom the teas remaining in any such ware-house or ware-houses on the said twenty fourth day of *June* one thousand seven hundred and forty five, were sold, together with the prices at which the same were sold at the said company's public sale; and the said united company are hereby also required to permit the officer or officers for the duties by this act granted, who shall be appointed to attend the public sales of the said united company as aforesaid, upon request to the court of directors of the said company to inspect all and every their book and books, containing the names of the several

ral persons, to whom any tea remaining in any such ware-house on the said twenty fourth day of *June* one thousand seven hundred and forty five, were sold, and the particular price or prices at which the same were sold; any thing herein before contained to the contrary thereof in any wise notwithstanding.

X. And whereas it may happen, that the tea imported by the said united company of merchants of *England* trading to the *East Indies*, may not always be sufficient to answer the consumption thereof in *Great Britain*, and to keep the price of tea in this kingdom upon an equality with the price thereof in other the neighbouring countries of *Europe*; be it therefore enacted by the authority aforesaid, that in every such case, it shall and may be lawful for the said united company of merchants of *England* trading to the *East Indies*, and their successors, to import into *Great Britain*, in *British* ships navigated according to law, such quantities of tea as they shall think necessary from any parts of *Europe*, subject to the several duties payable for tea consumed in *Great Britain*, and also to the same rules methods and directions as are prescribed and given with respect to tea imported by them from the *East Indies*; so as notice be first given to the commissioners of his Majesty's treasury, or the high treasurer for the time being, of the quantity of tea so intended to be imported, with the name of the ship and master or commander, in which the same is to be laden, and taking a licence under the hands of the said commissioners of the treasury, or any three or more of them, or the said high treasurer for the time being, for the lading and importing thereof as aforesaid; which licences they are hereby authorized and empowered to grant to the said company without any fee or reward, or any other charge; any law usage or custom to the contrary notwithstanding.

Treasury may
licence the
East India
company to
import tea
from any parts
of *Europe*.

XI. Provided always, and be it further enacted by the authority aforesaid, that if the said united company of merchants of *England* trading to the *East Indies*, shall at any time neglect to keep this market supplied with a sufficient quantity of tea at reasonable prices, to answer the consumption thereof in *Great Britain*, it shall and may be lawful to and for the said commissioners of the treasury, or any three or more of them, or the said high treasurer for the time being, to grant licences to any other person or persons, body or bodies politic or corporate, to import tea into *Great Britain*, from any parts of *Europe*, in such and the like manner, and subject to such duties, and under such restrictions and limitations, and upon such notices and with such licences as are herein before prescribed and directed, with respect to tea to be imported from any parts of *Europe*, by the said united company of merchants of *England* trading to the *East Indies*; any thing in this or any former act or acts of Parliament to the contrary thereof in any wise notwithstanding.

On neglect of
East India
company
others may be
licensed.

XII. Provided always, and be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and forty five, all tea imported into *Great Britain* from any parts of *Europe*, by the said united company of merchants of *England* trading to the *East Indies*, or by any other person or persons, bodies politic or corporate (to be licensed as aforesaid) shall be entered at the custom-house, and shall pay or secure the several subsidies and additional impositions, now chargeable upon all tea imported by the said company from the *East Indies*; and all tea so to be imported by the said united company, from any parts of *Europe* as aforesaid, shall be forthwith carried and put into such ware-house or ware-houses, as are now made use of by the said united company, for the receiving tea imported by them from the *East Indies*, or such others as they shall provide for that purpose, to be approved by the commissioners of his Majesty's customs, or the major part of them for the time being, and shall not be taken out of such ware-house or ware-houses, until such tea shall be sold at the public sales of the said united company, and the several duties charged thereupon by this act shall be paid; and all tea imported

Tea from
Europe to pay
subsidies, &c

Six days notice of sales in the *Gazette*.

imported from any parts of *Europe*, by any other person or persons, bodies politic or corporate (to be licensed as aforesaid) shall also be forthwith carried or put into such ware-house or ware-houses, as shall be provided for that purpose, at the charge of the respective importer or importers of such tea, to be also approved by the said commissioners of his Majesty's customs, or the major part of them for the time being, and shall not be taken out thence upon any account whatsoever, until the same shall be publicly sold by such person or persons, or bodies politic or corporate (of which sale or sales, six days notice shall be given in the *London Gazette*) and the inland duties charged thereupon by this act, shall be paid as aforesaid; any thing in this or any former act to the contrary thereof in any wise notwithstanding.

Offences may be prosecuted out of the jurisdictions where committed.

XIII. And whereas by the laws now in force concerning the duties of excise, and other duties under the management of the commissioners of excise in that part of *Great Britain* called *England*, all forfeitures and offences made and committed within the immediate limits of the chief office in *London*, are to be heard adjudged and determined by the chief commissioners and governors of excise; and all such forfeitures and offences made and committed within all or any other the counties, cities, towns or places in *England*, are to be heard and determined by any two or more of the justices of the peace residing near to the place where such forfeitures shall be made, or offence committed; and whereas many persons chargeable with duties of excise, or other duties under the management of the said commissioners, or incurring penalties by offences against the said laws, do frequently avoid prosecutions for the same, by removing out of the jurisdiction wherein such duties were charged or offences committed, to the great prejudice of the revenue and discouragement of the fair traders; for remedy whereof, be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and forty five, it shall and may be lawful for the said commissioners and justices respectively, within whose jurisdiction any person charged with any of the said duties, or who shall have committed any offence against the said laws, or any of them, or against this act, shall be found, to summon, hear, adjudge and determine, and issue any process or warrant in the same manner as such commissioners or justices may now do in case of such offences as are committed within their respective jurisdictions; and in case the said commissioners or justices shall, upon any judgement given by them respectively, issue a warrant or warrants of distress, and the person or persons authorized to execute such warrant, or any of them, shall make a return thereto, that no sufficient distress can be found, then it shall and may be lawful for the said commissioners and justices respectively, within whose jurisdiction the party shall at any time be found, against whom such warrant shall have been issued, upon producing to them such warrant and return thereof, to commit such offender to the next county gaol till satisfaction be made.

Penalties and forfeitures how to be recovered;

and disposed of.

XIV. And be it further enacted and declared by the authority aforesaid, that all fines penalties and forfeitures by this act imposed, and all other fines penalties and forfeitures by any former act imposed, relating to the duties of excise, or any other duty now under the management of the said commissioners of excise, shall be sued for levied recovered or mitigated by such ways means and methods as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by this act, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*; any law usage or custom to the contrary in any wise notwithstanding; and that one moiety of every such fine penalty and forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same.

XV. And

XV. And be it hereby further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted, for any thing done by virtue or in pursuance of this or any other act relating to the duties of excise, or other duties under the management of the commissioners of excise, such person or persons shall and may plead the general issue, and give this ^{General issue,} act or such other act, and the special matter in evidence in his or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his or their action or actions, or be nonsuited, or judgment shall be given against him her or them, upon demurrer or otherwise, then such defendant or defendants shall ^{Treble costs,} have treble costs awarded to him or them against any such plaintiff or plaintiffs.

Anno decimo nono

GEORGE II. Regis.

C A P. XII.

An Act for granting to His Majesty several Rates and Duties upon Glass, and upon Spirituous Liquors; and for raising a certain Sum of Money by Annuities and a Lottery, to be charged on the said Rates and Duties; and for obviating some Doubts about making out Orders at the Exchequer for the Monies advanced upon the Credit of the Salt-duties, granted and continued to His Majesty, by an Act of the last Session of Parliament.

[So much as relates to the Excise.]

MOST gracious sovereign, we your Majesty's most dutiful and loyal subjects, the Commons of *Great Britain* in Parliament assembled, being desirous to raise the necessary supplies which we have granted to your Majesty in this session of Parliament, in the most safe easy and expeditious manner we are able, have unanimously resolved to give and grant unto your Majesty the several and respective new and additional rates and duties herein after expressed, and to that end and purpose do most humbly beseech your Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fifth day of *March* one thousand seven hundred and forty six, there shall be raised, levied, collected and paid, unto and for the use of his Majesty, his heirs and successors, for and upon all crown, plate, flint and other glass, and all bottles and flasks, as shall at any time or times hereafter be imported or brought into the kingdom of *Great Britain* (over and above all other customs subsidies and duties by any act or acts of Parliament, or law whatsoever imposed upon or payable for the same) the several and respective additional rates or new duties herein after expressed; that is to say,

Duties on glass
imported.

For and upon all crown plate and flint glass, which shall be imported and brought into *Great Britain* as aforesaid, the sum of eight pence for every pound weight, and after that rate for a greater or lesser quantity. And for and upon all green glass or other glass which shall be imported and brought into *Great Britain* as aforesaid, the sum of two pence for every pound weight, and after that rate for a greater or lesser quantity. And for and upon all bottles and flasks, containing the quantity of a quart respectively, which shall be imported and brought into *Great Britain* as aforesaid, the sum of two shillings *per* dozen. And for and upon all bottles and flasks, containing more or less than a quart, which shall be imported and brought in as aforesaid, the sum of two shillings for every dozen quarts, be the quantity of bottles containing the same, greater or lesser. The said several and respective rates and duties, for and upon all such glass or bottles or flasks, to be imported or brought in as aforesaid, to be paid by the importer or importers thereof respectively.

Additional duty on materials.

II. And be it further enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and forty six, there shall be raised, levied, collected and paid unto and for the use

use of his Majesty, his heirs and successors, for and upon all the materials or metal, or other preparations whatsoever, by what name soever they now are or hereafter may be called or known, which shall hereafter be made use of in the making of all crown plate and flint glass, and all white glass, by what name soever it now is, or hereafter may be called or known, and of common bottles, and all other green glass in *Great Britain* (over and above all other rates and duties by any act or acts of Parliament, or law whatsoever imposed upon or payable for the same) the several and respective additional rates or new duties herein after expressed; that is to say,

For and upon all the materials or metal, or other preparations whatsoever, by what name soever they now are or hereafter may be called or known, that shall hereafter be made use of in the making of all crown plate and flint glass, and all white glass, by what name soever it now is, or hereafter may be called or known, the sum of nine shillings and four pence for every hundred weight, and after that rate for a greater or lesser quantity.

9 s. 4 d. per C. on materials, &c. of crown, plate, flint and white glass,

And for and upon all the materials or metal, or other preparations whatsoever, by what name soever they now are, or hereafter may be called or known, that shall hereafter be made use of in the making of common bottles, and all other green glass, the sum of two shillings and four pence for every hundred weight, and after that rate for a greater or lesser quantity.

2 s. 4 d. per C. on bottles and green glass.

The said respective duties for and upon all such materials or metal, or other preparations whatsoever, so to be made use of in the making of such glass respectively, to be paid by the maker or makers thereof respectively.

Duty to be paid by the maker.

III. And be it enacted by the authority aforesaid, that in case any such crown, plate, flint or other glass, or such bottles or flasks so imported as aforesaid, shall be landed or put on shore out of any ship or vessel, before due entry be made thereof at the custom-house, in the port or place where the same shall be imported, and the duties hereby imposed shall be paid or secured, or without a warrant for the landing or delivering of the same, first signed by the commissioners collectors or other proper officer or officers of the customs respectively, that all such imported goods as shall be so landed or put on shore, or taken out of any ship or vessel, contrary to the true meaning hereof, or the value thereof shall be forfeited; and shall or may be seized or recovered of the importer or proprietor thereof (*to wit*) one moiety of the same to the use of his Majesty, his heirs and successors, and the other moiety to the use of such person or persons as will seize inform or sue for the said goods so imported and forfeited, or the value thereof, in any of his Majesty's courts of record at *Westminster*, or in his Majesty's court of exchequer in *Scotland*, by action of debt, bill, plaint or information, wherein no effoin protection or wager of law shall be allowed.

Glass imported and landed before entry, &c. forfeited.

IV. And be it further enacted by the authority aforesaid, that the said duties upon imported glass by this act granted, shall be raised, levied, collected and paid in the same manner and form, and by such ways rules and means, and under such penalties and forfeitures, as the present duties upon imported manufactures of glass are in and by an act passed in the second year of the reign of their late Majesties King *William* and Queen *Mary*, to be raised, levied, collected and paid; and that such of the said duties imposed by this act upon imported glass, as shall arise in *England*, *Wales*, and the town of *Berwick* upon *Tweed*, shall be under the management of the commissioners and officers of the customs in *England* for the time being; and such of the duties imposed by this act upon imported glass, as shall arise in *Scotland*, shall be under the management of the commissioners and officers of the customs in *Scotland* for the time being; and all monies arising by the said duties (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's

Duties on imported glass managed by officers of customs.

2 W. & M. ft. 2. c. 4.

Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the public revenues, for the purposes herein after mentioned.

Duties on glass
made in Eng-
land, by of-
ficers of ex-
cise.

V. And for the better ascertaining, charging, levying or securing, the several duties by this act imposed upon all the metal materials and other preparations whatsoever, by what name soever they now are or hereafter may be called or known, which shall hereafter be made use of in the making of all crown plate and flint glass, and all white glass, by what name soever it now is, or hereafter may be called or known, and of all common bottles, and all other green glass, according to the true meaning of this act; and for preventing of all frauds concerning the same, be it further enacted by the authority aforesaid, that such of the said duties by this act granted as are or shall be chargeable upon such metals, materials, and other preparations so used in the making of glass as aforesaid in *England*, *Wales*, or the town of *Berwick* upon *Tweed*, shall be under the management of the commissioners and officers of excise in *England* for the time being; and such of the duties as are imposed by this act upon such metals, materials, and other preparations so used in the making of glass as aforesaid in *Scotland*, shall be under the management of the commissioners and officers of excise in *Scotland* for the time being; who are hereby respectively empowered to appoint proper officers for charging collecting and receiving the same: and all monies arising by the said duties (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the public revenues, for the purposes herein after mentioned.

Makers of
glass to enter
their names,
&c. at the ex-
cise office;

VI. And it is hereby enacted by the authority aforesaid, that every maker of glass, shall, on or before the said twenty fifth day of *March* one thousand seven hundred and forty six, make an entry in writing at the office of excise next to the place where such glass shall be made, of the respective name of such maker, and of all his or her furnaces, pots, pot-chambers, ware-houses, rooms, and other places for making or keeping of glass, or of materials mixed and prepared for making of glass; and shall not use any pot or pots for the preparing or making of glass, without first giving notice thereof to the proper officer for the said duties, so that he may weigh gage and take an account of the same: and if any maker of glass shall make use of any furnace, pot, pot-chamber, ware-house, room, or other place for making or keeping of glass, or of materials mixed and prepared for making of glass, without making such entry thereof as aforesaid, or shall use any pot or pots for the preparing or making of glass, without first giving notice thereof to the proper officer for the said duties, so that he may weigh gage and take an account of the same as aforesaid; then, and in every such case, the offender therein, for every such offence, shall forfeit and lose the sum of fifty pounds, the one moiety to the use of his Majesty, his heirs and successors, and the other moiety to such person or persons who shall inform or sue for the same.

Penalty 50*l*.

Notice of
making.

VII. And it is hereby further enacted, that every maker of glass, before he she or they do or shall begin to fill or charge any pot or pots for making of glass, shall, by the space of twelve hours next before the beginning of every such filling or charging, give to the officer or officers of the division or place where such glass is intended to be made, notice in writing of the particular time and hour when, and at which, such filling or charging is intended to be begun, with an account of the true weight of the metal or preparation to be made use of, and the species of glass so to be made; on pain of forfeiting and losing the sum of fifty pounds, at every time or times when any such filling or charging shall be begun, without first giving such notice as aforesaid.

VIII. Provided always, that if such intended filling or charging of such pot or pots, whereof such notice shall have been given, shall not be begun pursuant to such notice, then, and in every such case and cases, such notice or notices respectively shall be null, void, and of no effect; and every maker

maker of glass whatsoever, who, after the expiration of such times mentioned in such notice, shall begin to fill or charge such pot or pots, without having first given a new or other like notice as aforesaid, of his her or their intention to fill or charge such pot or pots, with an account of the true weight of the metal, or preparation to be made use of, and the species of glass so to be made, shall, in every such case incur, and be subject to the like penalty and forfeiture, as if he she or they had not thereof given any notice at all.

IX. And be it further enacted by the authority aforesaid, that all and every the officers of the said duties shall, at all times by day or by night, be permitted, upon his or their request, to enter into the work-house, ware-house, or other place or places for making or preparing of glass, belonging to or used by any person, who on and after the said twenty fifth day of *March* one thousand seven hundred and forty six, shall be a maker or makers of any glass whatsoever; and to weigh, or otherwise take an account of the just quantity of the metal and materials mixed and prepared for the making of glass, before the same be put into such pot or pots; and to examine, gage, or otherwise take an account of the just quantity of the metal and materials mixed and prepared for the making of glass, after the same shall have been put into such pot or pots; and shall thereof respectively make return or report in writing to the respective commissioners of excise in *Great Britain*, or such as they shall respectively appoint to receive the same, leaving a true copy (if demanded) in writing, under his or their hand, with or for such maker or makers of glass respectively; and such return or report of the said officer or officers, whether made from the weight of the metal and materials so mixed and prepared before the same shall be put into the pot or pots, or from the account so taken in the pots, shall be a charge upon such maker or makers of glass respectively: and if the said officer or officers shall refuse or neglect to give or leave a true copy of his report in writing, with or for such maker or makers of glass at the time of taking such account upon demand as aforesaid, every such officer or officers, for every such offence, shall forfeit and pay the sum of forty shillings to every such maker or makers of glass respectively.

Officers to have entrance at all times;

and to make return to the commissioners, &c. leaving a copy.

X. Provided always, that every officer who shall be impowered to make such charge as aforesaid, shall, in the first place, be sworn for the due and faithful execution of his office; and the oath in that behalf shall and may be administered by all or any of the commissioners of excise in *Great Britain*, or by any of his Majesty's justices of the peace, who shall give to such officer a certificate thereof. And all and every such maker and makers of glass respectively, are hereby required to keep sufficient and just scales and weights at the place or places where he she or they do make such glass, and permit and assist the officer to make use thereof for the purposes of this act; under the penalty of fifty pounds, to be forfeited and lost for not keeping such scales and weights, or for not permitting and assisting the officer to use the same as aforesaid.

Officers to be sworn.

Makers to keep weights and scales.

XI. And whereas pots used for the preparing and mixing of metal, and other materials for making of glass, after the same are so filled or charged, sometimes happen to crack or break whilst the materials are in such pot or pots, with an intention to be made into glass, whereby the whole or some part of the said materials are lost, or become unfit for the making of such glass; it is therefore hereby provided and enacted by the authority aforesaid, that in every such case where the whole or any part of such materials shall be lost or become unfit for the purpose aforesaid, by such cracking or breaking of the pots, upon due proofs thereof made to the satisfaction of the respective commissioners of excise in *Great Britain* where such glass-houses or work-houses shall be situated, such allowance shall be made to the said makers of glass in respect of such loss as aforesaid, as by the said commissioners of excise respectively shall be judged proper and reasonable.

Pots breaking, &c. when charged, to be allowed.

Penalty of ob-
structing.

XII. And it is hereby enacted, that if any maker of glass, or any other person or persons, shall obstruct or hinder any of the said officers in the execution of any of the powers given to him or them by this act, for ascertaining and securing the said duties upon glass, the person or persons so offending therein, shall, for every such offence, forfeit the sum of fifty pounds.

Entries in *Lon-*
don monthly;
in other parts
every 6 weeks.

Entries on
oath.

XIII. And it is hereby further enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and forty six, during the continuance of the said duties on glass, all and every person or persons whatsoever, who shall make, or cause to be made, any glass in *London*, or in any parts within the limits of the weekly bills of mortality, shall monthly and every month, and all and every person or persons who shall make, or cause to be made, any glass in any other part of *Great Britain*, shall once in every six weeks, make a true entry in writing at the next office of excise for the said duties, of the true quantities of the metals and materials mixed and used in each respective making of glass within such month or six weeks respectively; on pain of forfeiting, for every neglect of entry, twenty pounds. Which entries shall be made upon oath by the makers of such glass, or by their clerk workman or servant employed in making the same, according to the best of their knowledge and belief; unless such maker, clerk, workman or servant, be a known *quaker*; and the solemn affirmation of such maker, clerk, workman or servant, to the same effect, in case he she or they be a known *quaker*, shall and may be taken instead of such oath. And the said entries oaths and affirmations to verify the same, shall for such entries oaths and affirmations as shall be made within the limits of the weekly bills of mortality, be made with and administered by such officer or officers as shall be appointed by the commissioners of excise in *England*, or the major part of them for the time being, who shall attend at the general excise office in *London* for that purpose; and for all such entries oaths and affirmations as shall be made in all other parts of *Great Britain*, with or by the respective collectors or supervisors of the district or division within which the respective makers of glass shall inhabit; without any fee or charge whatsoever to be demanded or taken for the same.

Entries at the
next market-
town.

XIV. Provided always, that no maker of glass shall be obliged to go or send further than the market town where his or her glass is made, or the next market town to the place where his or her glass is made, for the making of such entries as aforesaid.

Duties to be
paid in four
weeks in *Lon-*
don, &c. else-
where in six
weeks.

XV. And be it further enacted by the authority aforesaid, that all and every person and persons whatsoever who shall make, or cause to be made, any glass in *London*, or within the limits of the said weekly bills of mortality, shall within four weeks, and all and every person and persons whatsoever who shall make, or cause to be made, any glass in any other part of *Great Britain*, shall within six weeks after he she or they shall make, or ought to have made such entry as aforesaid, pay and clear off all the said duties for glass which shall be due from him her or them respectively; and that all and every such maker of glass, who shall refuse or neglect to make such payment as aforesaid, shall forfeit and lose, for every such offence, double the sum of the said duty whereof the payment shall be so refused or neglected.

Exportation
of glass.

XVI. Provided always, and be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons who shall have actually paid his Majesty's duties, by this act payable for any quantity of glass whatsoever made from any of the materials charged as aforesaid, and to and for any other person or persons who shall buy, or be lawfully entitled to, any such quantity of glass from the said person or persons who actually paid his Majesty's duties for the same, to export such glass for any foreign parts by way of merchandize; giving sufficient security before the shipping thereof for exportation, that the particular quantity of glass which shall be intended to be exported as aforesaid, and every part thereof, shall

shall be shipped and exported, and that the same or any part thereof, shall not be relanded or brought again into any part or parts of *Great Britain*; which security the customer or collector of the respective port for such exportation, is hereby directed and authorized to take in his Majesty's name, and to his use.

XVII. Provided always, that if after the shipping of any such glass to be exported as aforesaid, and the giving or tendering such security as aforesaid, in order to obtain the allowances or drawbacks herein after mentioned, the glass so shipped to be exported, or any of it, shall be relanded in any part of *Great Britain*, that then, and in every such case, over and above the penalty of the bond, which shall be levied and recovered to his Majesty's use, all the glass which shall be landed, or the value thereof shall be forfeited. Glass relanded forfeited and the bond.

XVIII. And it is also hereby enacted, that any person or persons, who shall export any glass to any foreign parts, shall or may make proof upon oath, or by such affirmation as aforesaid, that the duty of such glass hath been paid according to this act (which oath or affirmation the collector who received the said duty is hereby required and impowered to administer) and thereupon the said collector for the said duty upon glass, shall give to such person or persons *gratis* a certificate or certificates, expressing the kinds and weight of such glass, and the duties paid for the same, pursuant to this act; which certificate being produced to the customer or collector of the port where the said glass shall be exported, and oath or affirmation as aforesaid, being also made by the exporter, before the said customer or collector of the port (who is hereby also authorized and required to administer the same without fee or charge) that the same glass so exported is the same mentioned in the said certificate, then the said customer or collector of the port where such glass shall be exported, shall give to the exporter thereof a debenture, expressing the true weight of the glass so exported; which debenture being produced to the collector appointed to receive the said duties upon glass, in such county or place where the said glass was exported, he shall forthwith pay to the persons or agents so exporting the same, a drawback or allowance of nine shillings and four pence *per* hundred weight for all crown, plate, flint or white glass, and two shillings and four pence *per* hundred weight for all green glass made in *Great Britain*; and if such collector shall not have money in his hands to pay the same, then the said respective commissioners of the excise in *Great Britain*, are required to pay the said debenture out of the duties upon glass arising by this act; any thing in this act to the contrary notwithstanding. Drawback on glass exported.

XIX. And whereas the importation of glass into *Ireland* from foreign parts, and the exportation of glass from *Ireland*, may be of great prejudice to the manufacture of glass in *Great Britain*; be it further enacted by the authority aforesaid, that from and after the first day of *May* one thousand seven hundred and forty six, no person or persons whatsoever shall import, or cause to be imported into the kingdom of *Ireland*, any crown plate or flint glass, or white glass, by what name soever it is, or hereafter may be called or known, or any common bottles, or other green glass, or any glass of any kind or denomination whatsoever, other than the manufacture of *Great Britain*. And if any crown plate or flint glass, or white glass, or any common bottles, or other green glass, or any glass of any kind or denomination whatsoever, other than the manufacture of *Great Britain*, shall be landed or put on shore out of any ship or vessel in *Ireland*, all such glass of what kind soever, as shall be so landed or put on shore, or taken out of any ship or vessel in *Ireland*, shall be forfeited and destroyed within ten days after the same shall be lawfully condemned; and also the ship or vessel in which the same was imported be forfeited, with her tackle apparel and furniture; and the master of such ship or vessel, and every other person or persons concerned in importing of the same, or that shall have been aiding or assisting in No foreign glass to be imported into Ireland.

in the landing or putting the same on shore, shall forfeit and pay the sum of ten shillings for every pound weight thereof; and so in proportion for any greater or less quantity.

Master of
ship carrying
glass to Ireland,
to take a du-
plicate of his
contents.

XX. And for the more effectually preventing of such importation of foreign glass into *Ireland*, it is hereby further enacted, that the master of every ship or vessel which shall carry any crown plate or flint glass, or white glass, or any common bottles, or other green glass, or any glass of any kind or denomination whatsoever, to *Ireland*, shall take from the collector or comptroller of the port of *Great Britain* where he shall lade any such glass, a duplicate of his contents in writing of all the glass taken or laden on board his ship or vessel, before he be permitted to sail out of the port, under the hand and seal of such collector or comptroller of the said port of *Great Britain*; which said duplicate shall be delivered to the master of every such ship or vessel without fee or reward; and that every such master of every such ship or vessel shall deliver upon oath such duplicate to the collector comptroller or other officer of the customs in such port in *Ireland*, where such ship or vessel shall arrive and intends to unlade, before he be permitted to land any such glass: and that in case any glass of any kind or denomination whatsoever, shall be unladen or landed in any part of *Ireland*, before such duplicate is produced to the collector comptroller or officer as aforesaid, all such glass shall be forfeited and destroyed within ten days after the same shall be lawfully condemned; and also the ship or vessel in which the same was imported, be forfeited, with her tackle apparel and furniture; and the master of such ship or vessel, and every other person or persons concerned in importing of such glass, or that shall have been aiding or assisting in the landing or putting the same on shore, shall forfeit and pay the sum of ten shillings for every pound weight thereof; and so in proportion for every greater or less quantity.

Penalties of
exporting glass
from Ireland.

XXI. And be it further enacted by the authority aforesaid, that if after the first day of *May* one thousand seven hundred and forty six, any person or persons whatsoever, shall directly or indirectly export, transport, ship off, carry or convey, or cause or procure to be exported, transported, shipped off, carried or conveyed, or shall be any ways aiding or assisting in the exporting, transporting, shipping off, carrying or conveying out of the kingdom of *Ireland*, any crown plate or flint glass, or white glass, by what name soever it is or hereafter may be called or known, or any common bottles, or other green glass, or any glass of any kind or denomination whatsoever, or shall directly or indirectly load, or cause to be laden upon any horse cart or other carriage, or load or lay on board, or cause to be laden or laid on board, in any ship or vessel, in any place or port within or belonging to the kingdom of *Ireland*, any such glass as aforesaid, with intent or purpose to export, transport, ship off, carry or convey the same, or cause the same to be exported, transported, shipped off, carried or conveyed out of the kingdom of *Ireland*, or out of any port or place belonging to the same, or with intent or purpose that any person or persons whatsoever should so export, transport, ship off, carry or convey the same out of the kingdom of *Ireland*, every person so offending, shall, for every such offence, forfeit and pay the sum of ten shillings for every pound weight of glass, of any kind or denomination whatsoever, so exported, transported, shipped off or carried, conveyed or laden as aforesaid, contrary to the true intent and meaning of this act; and all the glass of any kind or denomination whatsoever, so exported, transported, shipped off or carried, conveyed or laden, contrary to the true intent and meaning of this act, shall be forfeited and destroyed within ten days after the same shall be lawfully condemned; and all and every ship or vessel, barge, boat or other bottom whatsoever, wherein any such glass shall be shipped or laid on board, contrary to the true intent and meaning of this act, shall likewise be forfeited, with her tackle apparel and furniture.

XXII. And

XXII. And it is hereby further enacted by the authority aforesaid, that the commissioners and sub-commissioners of excise respectively, in their respective limits and districts in *Ireland*, or the major part of them, are hereby authorized and required to hear and determine all offences against this act, relating to the exportation or importation of glass; which commissioners or sub-commissioners shall and may proceed in a summary way, and give judgement or sentence, and levy the penalties and forfeitures by this act inflicted on such offenders, in such or the like manner as they are enabled to proceed give judgement and levy the penalties and forfeitures in cases of excise in *Ireland*, by any act or acts of Parliament now in force in that kingdom; one moiety of which penalties and forfeitures shall be to his Majesty, his heirs and successors, the other moiety to the officer or officers, or any other person or persons who shall seize, discover, inform or sue for the same.

Commissioners, &c. in *Ireland*, to determine offences there.

XXIII. And whereas there may have been contracts or bargains made for the purchase and sale of home made glass and glass bottles, to be delivered and received at future times after the said twenty fifth day of *March* one thousand seven hundred and forty six, which contracts or bargains, by reason of the duties on glass and glass bottles hereby imposed, cannot be complied with by the sellers without great loss and damage; be it therefore further enacted by the authority aforesaid, that all contracts or bargains made or to be made before the said twenty fifth day of *March* one thousand seven hundred and forty six, for the purchase and sale of home made glass or glass bottles, to be delivered and received at any future time or times, which shall not be performed and complied with on or before the said twenty fifth day of *March* one thousand seven hundred and forty six, shall be and are hereby declared to be null and void, and of no effect. And in case any sum or sums of money shall have been advanced and paid by any purchaser or purchasers, for or on account of any home made glass or glass bottles, which shall not be delivered on or before the said twenty fifth day of *March* one thousand seven hundred and forty six, all such sums of money shall be forthwith repaid to the person or persons who shall have advanced and paid the same, together with legal interest for the same, from the time and times that such sum or sums of money shall have been respectively advanced and paid.

Contracts for glass before *March* 25, 1746.

XXIV. And it is hereby further enacted by the authority aforesaid, that there shall from and after the said twenty fifth day of *March* one thousand seven hundred and forty six, be raised, levied, collected and paid unto his Majesty, his heirs and successors, for the several spirituous liquors made extracted and manufactured in *Great Britain*, and herein after mentioned specified and enumerated (over and above all duties charges and impositions by any former acts of Parliament thereupon respectively set rated and imposed) the several rates and duties of excise herein after mentioned and expressed; that is to say,

Additional duties on spirituous liquors. See former duties on low wines, 12 & 13 W. 3. c. 11. 4 A. c. 12. § 2. 16 G. 2. c. 8. and subsequent duties, 24 G. 2. c. 40. 33 G. 2. c. 9. 2 G. 3. c. 5.

For every gallon of low wines or spirits of the first extraction, made or drawn from any foreign or imported materials or any mixture therewith, to be paid by the distillers or makers thereof, three pence.

For every gallon of low wines or spirits of the first extraction, made or drawn only from any sort of drink or wash, brewed or made from any sort of malt or corn, (other than except brewers wash or tilts) to be paid by the distillers or makers thereof, one halfpenny.

For every gallon of low wines or spirits of the first extraction, made or drawn from brewers wash or tilts, or mixture therewith, to be paid by the distillers or makers thereof, one halfpenny.

For every gallon of low wines or spirits of the first extraction, made or drawn from any other sort or kind of English materials, or any mixture therewith, to be paid by the distillers or makers thereof, three farthings.

For every gallon of spirits made in Great Britain, of any kind of wine or cyder imported, to be paid by the distillers or makers thereof, three pence.

For every gallon of strong waters or aqua vitæ, made for sale of any other materials, to be paid by the distillers or makers thereof, three halfpence.

XXV. And for the better ascertaining, charging, collecting, raising, levying and securing the rates and duties by this act imposed on the said spirituous liquors, and preventing frauds therein; be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted, as are charged upon spirituous liquors made extracted and manufactured in *England, Wales*, or the town of *Berwick upon Tweed*, shall be under the receipt and management of the commissioners and officers of his Majesty's revenues of excise in *England* for the time being; and such of the said rates and duties as are imposed by this act upon spirituous liquors made extracted and manufactured in *Scotland*, shall be under the receipt and management of the commissioners and officers of excise in *Scotland* for the time being; and the said respective commissioners of excise, or the major part of them, have hereby power by commission under their respective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf; and all monies arising by the said duties in *Great Britain*, or any part thereof (the necessary charges of raising and accounting for the same excepted) shall, from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the public revenues, subject and liable to such uses applications and purposes as are herein after mentioned.

Drawback on exportation.

By 2 G. 3. c. 5. all drawbacks cease, spirits for exportation being exempted from the excise.

XXVI. And for the encouragement of the exportation of spirits drawn or made from the materials aforesaid, be it enacted by the authority aforesaid, that from and after the said twenty fifth day of *March* one thousand seven hundred and forty six, there shall be a drawback or allowance of the several and respective duties, charged by this act on spirits that shall be exported to parts beyond the seas: and upon oath being made before any two or more of the commissioners of excise, or justices of the peace for the county or place from whence any such spirits are intended to be exported, that the duties of the same are duly entered and paid, and that the same are exported for merchandize to be spent beyond the seas; and upon producing a certificate under the hands of the officers of excise for the port or place where such spirits were shipped off, the quantities so shipped, and that the same were shipped in the presence of such officers; the distiller or distillers, or other person or persons exporting the same, shall be allowed or paid back by the commissioners of excise, or their collector for the port or place where such spirits shall be shipped off, the several duties charged thereupon by this act accordingly.

Duties on melasses spirits not increased.

XXVII. Provided also, and it is hereby declared, that nothing in this act contained shall extend to charge with any of the additional duties, directed to be paid levied or received as aforesaid, any low wines or spirits of the first extraction, made or drawn from melasses only; but that the same shall remain liable only to and chargeable with the duty of twelve pence for every gallon of low wines or spirits of the first extraction, so made or drawn from melasses only; and that all spirits from such low wines or spirits of the first extraction, made or drawn from melasses only, shall remain liable only to and chargeable with the duty of six pence per gallon.

Powers, &c. of this act.

XXVIII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties, forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King *Charles* the second, intituled *An act for*

12 Car. 2. c. 24.

taking

taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof, or by any other law now in force, relating to his Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established for managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act) shall be exercised, practised, applied, used and put in execution, in and for the managing, raising, levying, collecting, mitigating, recovering and paying the said duties upon glass, and upon spirituous liquors hereby granted, during the continuance of this act, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things were particularly repeated, and again enacted in the body of this present act.

XXIX. And be it further enacted and declared by the authority aforesaid, ^{Fines, &c. how levied, &c.} that all fines penalties and forfeitures by this act imposed, shall be sued for levied recovered or mitigated by such ways means and methods as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by this act, or by action of debt, bill, plaint or information in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same.

LXXXII. And it is hereby enacted by the authority aforesaid, that if any person or persons shall at any time or times be sued or prosecuted, for any thing by him or them done or executed in pursuance of this act, or of any matter or thing in this act contained, such person or persons shall and may plead the general issue, and give the special matter in evidence for his or ^{General issue.} their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant or defendants shall have treble costs to him or them awarded against ^{Treble costs.} such plaintiff or plaintiffs.

Anno decimo nono

GEORGE II. Regis.

C A P. XXXIV.

An Act for the further Punishment of Persons going armed or disguised, in Defiance of the Laws of Customs or Excise; and for indemnifying Offenders against those Laws, upon the Terms in this Act mentioned; and for the Relief of Officers of the Customs in Informations upon Seizures.

Assembling
armed to the
number of
three, for run-
ning of goods,
&c. death.

WHEREAS divers dissolute persons have associated themselves, and entered into confederacies to support one another, and have appeared in great gangs in several parts of this kingdom, carrying fire-arms, or other offensive weapons; and when so assembled, have been aiding and assisting in running landing or carrying away prohibited or uncustomed goods, or goods liable to duties of excise, or in the illegal relanding of any goods or merchandizes which have been shipped or exported upon debenture or certificate, or in rescuing the same after seizure, or in obstructing the officers of the revenue in the execution of their office, to the great discouragement of the fair trader, and the loss of the public revenue; and whereas several officers of the customs and excise, and their assistants, have been wounded, maimed, and some of them killed, when in the execution of their office, or otherwise, by the said dissolute persons so associated and assembled as aforesaid, to the great terror of his Majesty's peaceable subjects, in defiance of the laws, and to the utter subversion of all civil authority and power whatsoever; for remedy of which many and great inconveniencies, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that if any persons, to the number of three or more, armed with fire-arms, or other offensive weapons, shall, from and after the twenty fourth day of *July* in the year of our Lord one thousand seven hundred and forty six, be assembled, in order to be aiding and assisting in the illegal exportation of wooll, or other goods prohibited to be exported, or the carrying of wooll, or other such goods, in order to such exportation, or in the running landing or carrying away prohibited or uncustomed goods, or goods liable to pay any duties which have not been paid or secured; or in the illegal relanding of any goods whatsoever, which have been shipped or exported upon debenture or certificate; or in rescuing or taking away the same, after seizure, from any officer or officers of the customs or excise, or other his Majesty's revenue, or other person or persons employed by him or them, or assisting him or them, or from the place where they shall be lodged by him or them; or in rescuing any person who shall be apprehended for any of the offences made felony by this or any other act relating to the revenues of customs or excise; or in preventing the apprehending any person who shall be guilty of any such offence; or in case any persons, to the number of three or more, so armed as aforesaid, shall, after the said twenty fourth day of *July*, be so aiding or assisting, or if any person shall, from and after the said twenty fourth day of *July* aforesaid, have his face blacked, or wear any vizard mask, or other disguise, when passing with such goods, or shall forcibly hinder, obstruct, assault, oppose or resist, any of the officers of the customs or excise, or other his Majesty's revenue, in the seizing or securing any such goods; or if any person or persons, from and after the said twenty fourth day

day of *July* in the year aforesaid, shall maim or dangerously wound any officer of the customs or excise, or any other his Majesty's revenue, in his attempting to go on board any ship or vessel within the limits of any of the ports of this kingdom, or shoot at, maim, or dangerously wound him, when on board such ship or vessel, and in the due execution of his office or duty, then every person so offending, being thereof lawfully convicted, shall be adjudged guilty of felony, and shall suffer death as in cases of felony, without benefit of clergy; and that all and every person and persons who shall at any time be convicted of any the offences aforementioned, within that part of *Great Britain* called *Scotland*, shall, for every such offence, incur and suffer the pains of death, and confiscation of moveables.

II. And for the more easy and speedy bringing the offenders against this act to justice, be it enacted by the authority aforesaid, that if any person or persons shall be charged with being guilty of any of the offences aforesaid before any one or more of his Majesty's justices of the peace, or before one of his Majesty's justices of the court of King's bench, if the offence be committed in *England*; or before the lord justice general, or one of the lords of Justiciary, or any one or more of his Majesty's justices of the peace in *Scotland*, if the offence be committed in *Scotland*; by information of one or more credible person or persons upon oath, by him or them to be subscribed, such justice of the peace, or justice of the King's bench, or lord justice general, lord justice clerk, or lord of Justiciary respectively, before whom such information shall be made as aforesaid, shall forthwith certify under his hand and seal, and return such information to one of the principal secretaries of state of his Majesty, his heirs or successors; who is hereby required to lay the same, as soon as conveniently may be, before his Majesty, his heirs or successors, in his or their privy council; whereupon it shall and may be lawful for his Majesty, his heirs or successors, to make his or their order in his or their said privy council, thereby requiring and commanding such offender or offenders to surrender him or themselves within the space of forty days after the first publication thereof in the *London Gazette*, to the lord chief justice, or any other of his Majesty's justices of the court of King's bench, or to any one of his Majesty's justices of the peace, if the offence be committed in *England*; or to any of the lords of Justiciary, or to any one of his Majesty's justices of the peace in *Scotland*, if the offence be committed in *Scotland*; who is hereby required, upon such offender or offenders surrendering him or themselves, to commit him or them, without bail or mainprize, to the county gaol, or to the gaol or prison of the place where he or they shall so surrender, to the end that he or they may be forth-coming to answer the offence or offences wherewith he or they shall stand charged according to due course of law; which order the clerks of his Majesty's privy council shall cause to be forthwith printed and published in the two successive *London Gazettes*, and to be forthwith transmitted to the sheriff of the county where the offence shall be committed, who shall, within fourteen days after the receipt thereof, cause the same to be proclaimed between the hours of ten in the morning and two in the afternoon, in the market places upon the respective market days of two market towns in the same county, near to the place where such offence shall have been committed; and a true copy of such order shall be affixed upon some public place in such market towns: and in case such offender or offenders shall not surrender him or themselves, pursuant to such order of his Majesty, his heirs or successors, to be made in council as aforesaid, he or they so neglecting or refusing to surrender him or themselves as aforesaid, or escaping after such surrender, shall, from the day appointed for his or their surrender as aforesaid, be adjudged deemed and taken to be convicted and attainted of felony, and shall suffer pains of death, as in cases of a person convicted and attainted by verdict and judgement of felony, without benefit of clergy, if the offence be charged to have been committed in *England*; and shall be adjudged deemed and taken to be convicted

Order for surrender to be published in the *Gazette*, &c.

Not surrendering, death.

victed of a capital crime, and shall suffer the pains of death, and confiscation of moveables, as in case of a person found guilty of a capital crime, and under sentence for the same, if the offence be charged to have been committed in *Scotland*; and that it shall be lawful to and for the court of King's bench, or the justices of *oyer and terminer*, or general gaol delivery, for the county or place where such person shall be, to award execution against such offender and offenders, in such manner as if he or they had been committed and attainted in the said court of King's bench, or before such justices of *oyer and terminer*, or general gaol delivery respectively, if the offence be charged to have been committed in *England*; and that it shall be lawful for the court of Justiciary, or the lords of Justiciary, in their circuits, to award execution against such offender and offenders, in such manner as if he or they had been found guilty and condemned in the said court of Justiciary, or in the circuit respectively.

Harbouring,
&c. offenders,
transporta-
tion.

III. And be it enacted by the authority aforesaid, that all and every person and persons who shall, after the time appointed as aforesaid for the surrender of any person or persons so charged upon oath with any of the offences aforesaid, shall be expired, harbour, receive, conceal, aid, abet or succour, such person or persons, knowing him or them to have been so charged as aforesaid, and to have been required to surrender him or themselves by such order or orders as aforesaid, and not to have surrendered pursuant to such order or orders, being prosecuted for the same within one year after the offence committed, and lawfully convicted thereof, shall be guilty of felony; and shall be transported as a felon or felons to some or one of his Majesty's colonies or plantations in *America*, there to remain for the space of seven years, in the same manner as felons are appointed to be transported by an act made in the fourth year of the reign of his late Majesty King George the first, of glorious memory, intituled, *An act for the further preventing robbery, burglary, and other felonies, and for the more effectual transportation of felons, and unlawful exporters of wooll; and for declaring the law upon some points relating to pirates*; and by another act made in the sixth year of the reign of his said late Majesty, intituled *An act for the better preventing robbery, burglary, and other felonies, and for the more effectual transportation of felons*; and if any such offender or offenders shall return into *Great Britain* or *Ireland* before the expiration of the said term, contrary to the intent and meaning hereof, he or they so returning shall suffer as felons, and have execution awarded against them as persons attainted of felony, without benefit of clergy.

Magistrates,
&c. may proceed, &c. as before.

IV. Provided nevertheless, and it is hereby declared and enacted, that nothing herein contained shall be construed to prevent or hinder any judge, justice of the peace, magistrate, officer, or minister of justice whatsoever, from taking apprehending and securing such offender or offenders against whom such information shall be given, and for requiring whose surrender such order in council shall be made as aforesaid, by the ordinary course of law; and in case such offender or offenders against whom such information, and for requiring whose surrender such order in council shall be made as aforesaid, shall be taken and secured, in order to be brought to justice, before the time shall be expired within which he or they shall be required to surrender him or themselves by such order in council as aforesaid, that then, in such case, no further proceedings shall be had upon such order made in council against him or them so taken and secured as aforesaid, but he or they shall be brought to trial by due course of law; any thing herein contained to the contrary in any wise notwithstanding.

Offences may
be tried in any
county.

V. And for the better and more impartial trial of any indictment or information which shall be found commenced or prosecuted for any of the offences made felony by this or any other act relating to the revenues of customs or excise, be it enacted by the authority aforesaid, that every such offence shall and may be enquired of, examined, tried and determined, in any county within that part of the kingdom of *Great Britain*, called *England*, in such

such manner and form as if the fact had been therein committed. Provided, that no attainder for any of the offences made felony by virtue of this act, shall make or work any corruption of blood, loss of dower, or forfeiture of lands or tenements.

VI. And be it enacted by the authority aforesaid, that if any officer or officers of his Majesty's revenue, or other persons being employed in the seizing conveying or securing any wooll, or other goods forfeited, on account of their being prohibited or uncustomed goods, or on account of the duties chargeable thereon not having been paid or secured, or by virtue of any law made to prevent the exportation of wooll or other goods, or in endeavouring to apprehend any offender against this act, shall be beat, wounded, maimed or killed, by any offender against this act, or the said wooll or other goods so seized shall be rescued by persons so armed as aforesaid; in all such cases respectively, the inhabitants of every rape or lath in such counties as are divided into rapes or laths, and in every other county the inhabitants of every hundred, where such facts shall be committed, within that part of *Great Britain* called *England*, shall make full satisfaction and amends for all the damages which such officers or persons shall respectively suffer by such beating wounding and maiming respectively, and by the loss of such goods so seized and rescued; and shall also pay the sum of one hundred pounds for each person so killed, to the executors or administrators of such officers or other persons so killed as aforesaid: and that such respective officers and other persons, and their said executors and administrators, shall be, and are hereby enabled to sue for and recover such their damages, so as the sum to be recovered for any such beating wounding or maiming shall not exceed forty pounds, nor for the loss of the goods two hundred pounds, against the inhabitants of the said rape or lath in such counties as are divided into rapes or laths, and in every other county the inhabitants of every hundred, who by this act shall be made liable to answer all or any part thereof: and that if such person or persons shall recover in such action, all the inhabitants of the rape or lath in such counties as are divided into rapes or laths, and in every other county the inhabitants of every hundred, who by this act shall be made liable to all or any part of the said damage or sum, shall be ratably and proportionably taxed and assessed for and towards payment of the damages and costs to be recovered by the plaintiff or plaintiffs in any action to be brought upon this act, and also of all just and necessary expences in defending such action; which taxation and assessment shall be made levied and paid by the ways and means, and in the manner and form, prescribed for the levying and paying damages and costs recovered against inhabitants of hundreds in cases of robberies, and for the levying and paying the just and necessary expences in defending any action to be brought for such damages, in and by an act, intituled *An act for the amendment of the law relating to actions on the statute of hue and cry*, made in the eighth year of the reign of his present Majesty, and by so much of any former law relating to actions against hundreds, in case of robberies, as is not repealed or altered by the said act; and that if any plaintiff or plaintiffs, in any action to be brought upon this act, shall be nonsuited, or shall discontinue his her or their action, or if in such action judgement on demurrer or verdict shall be given against him her or them, the charges necessarily expended in defending such action, over and above the costs in those cases to be taxed, and also the taxed costs in case the plaintiff or plaintiffs be insolvent, shall be levied by such taxation and assessment, and shall be paid in such manner, as in the like cases such charges and costs in actions brought upon the said act are thereby directed to be levied and paid; and that every action to be brought upon this act, shall be prosecuted in like manner as actions upon the said act of the eighth year of the reign of his present Majesty are directed to be prosecuted.

VII. Provided nevertheless, that no person or persons shall recover any damages by virtue of this act, for any such beating, wounding, maiming or

Officers wounded, &c. may sue the hundred.

100*l.* for each person killed.

For beating, &c. not above 40*l.*
For loss of goods, not above 200*l.*

Damages to be ratably taxed,

and levied as by 8 Geo. 2. c. 16.

Notice within four days of the injury,

and examina-
tion within 8
days.

Recognizance,
&c. to prose-
cute.

Hundred dis-
charged if
offender be
convicted in 6
months.

Actions within
a year.

500*l.* reward
for apprehend-
ing, &c. an
offender.

Offenders dis-
covering, &c.
others.

or loss of goods, unless he or they shall within four days after such damage or injury, cause notice to be given of such offence being committed, unto two or more of the inhabitants of some town village or hamlet, near to the place where such fact shall have been committed; and shall, within eight days after such fact, declare by examination upon oath, before some justice of the peace of the county liberty or division where the same was committed (which examination every such justice shall be obliged to take) whether he or they so examined do know the person or persons who committed such fact, or any of them; and if upon such examination it be declared, that he or they knew the person or persons who committed the same, or any of them, then he or they shall be bound by recognizance to prosecute such offender or offenders according to law; and that no such person or persons shall recover any damages by virtue of this act, unless he or they shall, over and besides the said notice and recognizance herein before required, give such notice, and enter into such recognizance, as persons robbed are by the said act of the eighth year of the reign of his present Majesty, directed to give and enter into, in order to enable them to maintain actions upon the said act.

VIII. Provided also, that where any offender shall be apprehended and convicted of such offence, within the space of six calendar months after the offence committed, no hundred rape or lath, or any inhabitant thereof, shall be in any wise subject to make any satisfaction for such damages, or to pay the said one hundred pounds to the executors or administrators of such killed person.

IX. Provided also, that no person shall be intitled to bring any action against the inhabitants of any hundred rape or lath, for any the matters aforesaid, unless the same shall be commenced within one year after the offence committed.

X. And for the better discovering and apprehending the said offender or offenders in that part of *Great Britain* called *England*, who shall have been advertised as aforesaid, and shall not have surrendered him or themselves within forty days as afore directed; be it enacted by the authority aforesaid, that from and after the twenty fourth day of *July* in the year of our Lord one thousand seven hundred and forty six, all and every person and persons, who shall apprehend and take, or discover so that he may be taken, any person in that part of *Great Britain* called *England*, so advertised as aforesaid, who shall not have surrendered himself within forty days as aforesaid, and cause him to be brought before the lord chief justice of the court of *King's Bench*, or before any one of the justices of the said court, or any one of his Majesty's justices of the peace for *London* or *Middlesex* (who is hereby required to commit such person to the prison of *Newgate* for such felony) shall have and receive, for every such person who shall be so apprehended, the sum of five hundred pounds; to be paid within one month after execution shall be awarded against such offender so apprehended and committed as aforesaid, by the commissioners of the customs or excise respectively; who are hereby required to receive the applications of all such who are concerned in such discovering or apprehending such offender, and determine who are intitled to the said reward, and their respective shares and proportions thereof; and the same shall be divided amongst such persons as aforesaid, in such shares and proportions, as to the said commissioners of the customs or excise respectively, or to the major part of them shall seem reasonable: and if any such offender, against whom no such order of council shall have been made, shall himself so discover or apprehend any other offender against whom such order shall have been made, he shall be discharged and acquitted of such his own offence, and all other the like offences then before committed, and for which no prosecution shall have been then commenced, and shall also have his share of the reward. And if any person or persons shall happen to lose a limb or an eye, or be otherwise grievously maimed or wounded

wounded in the apprehending or endeavouring to apprehend, or making pursuit after such offender or offenders, all and every person or persons so wounded and maimed as aforesaid, shall, upon application to the commissioners of the customs or excise respectively as aforesaid, have and receive the sum of fifty pounds, over and above any other reward that he or they may be intitled to as an apprehender by virtue of this act; and in case any person or persons shall happen to be killed in the taking or apprehending, or endeavouring to apprehend, or in making pursuit after any such offender or offenders, that then the executors or administrators of such person or persons so killed as aforesaid, upon application to the commissioners of the customs or excise respectively as aforesaid, and laying sufficient proof before them, of such person being killed as aforesaid, shall have and receive the sum of one hundred pounds: all which rewards before mentioned shall be paid to the several and respective persons who shall become intitled thereto as aforesaid, by the receiver general of the customs, or cashier of the excise respectively, upon an order directed to them for that purpose by the commissioners of the customs or excise; and the money paid by such receiver general or cashier as aforesaid, shall be accepted of and allowed in his accounts as so much money paid to his Majesty; and every such officer shall be hereby discharged thereof accordingly; any law custom or usage to the contrary notwithstanding.

50*l.* more
to persons
wounded.

100*l.* to exe-
cutors of per-
sons killed.

XI. And be it further enacted, that if any of the said offender or offenders in that part of *Great Britain* called *England*, at any time before his Majesty's order in council shall be made, requiring him or them to surrender him or themselves within the space of forty days as aforesaid, shall discover two or more of his her or their accomplices therein, to the commissioners of the customs or excise in *England* respectively, and apprehend them, or cause them to be apprehended, so as they or two of them at least be brought to justice, and convicted of such offence, the offender or offenders so discovering, shall have and receive the sum of fifty pounds for every such offender so discovered and convicted, as a reward for such his her or their discovery; and every such person so discovering shall be clearly acquitted and discharged of such his her or their offence, and all other the like offences then before committed, for which no prosecution shall have been then commenced; which said reward shall be paid in such manner as herein before is mentioned, with respect to the reward for apprehending.

50*l.* reward,
&c. for dis-
covering, &c.
two or more
accomplices.

XII. Provided always, that nothing in this act contained shall extend, or be construed to extend, to restrain his Majesty's court of *King's Bench*, or any of the judges thereof, or the court of justiciary in *Scotland*, or any of the judges thereof respectively, from bailing any person committed for felony by virtue of this act, and not convicted or attainted thereof as aforesaid, in such manner as they may by law do in other cases of felony.

XIII. And whereas at the same time that the laws for securing the revenues of customs and excise are enforced for the future by new penalties and provisions, which for the sake of the fair trader, the security of the public revenue, the quiet and safety of the kingdom, and the honour and dignity of government, ought most rigorously and strictly to be put in execution, it may be proper to pardon many of those who have heretofore been guilty of such illegal practices, and put it in their power to make some atonement for their offences, and some return for the clemency extended to them, by serving his Majesty and their country aboard the fleet; be it therefore enacted by the authority aforesaid, that every person who before the twenty-fourth day of *June* one thousand seven hundred and forty six, shall have been guilty of illegal running, landing, unshipping, concealing, receiving or carrying any wooll, prohibited goods, wares or merchandizes, or any foreign goods liable to the payment of the duties of customs or excise, the same duties not having been paid or secured, or of aiding or assisting therein, or shall have been armed with fire-arms, or other offensive arms or weapons, in

Offenders be-
fore 24 *June*,
1746, pardon-
ed on serving
in the fleet be-
fore 29 *Sept.*
1746.

order to be aiding or assisting any such offenders, or have been guilty of rescuing such goods wares or merchandizes, or such foreign goods as aforesaid where duties had not been paid or secured, after seizure from the officers of the customs or excise, or of any act or matter whatsoever whereby persons may be deemed and taken to be runners of foreign goods and commodities, within the intent and meaning of any law now in force, or of hindering, opposing, obstructing, wounding or beating any officer or officers of the customs or excise in the execution of his or their office or duty, or of aiding or assisting therein, shall be and are by the authority of this present act, acquitted, indemnified, released and discharged against the King's Majesty, his heirs and successors, and any officer or officers of the customs or excise, and every of them, and all and every other person and persons, of and from all and every the said offences, concerning which no suit or information or prosecution shall have been commenced, or composition made, before the said twenty fourth day of *June*, upon the following terms and conditions; that is to say, that he do before he shall be apprehended for the same, and before the twenty ninth day of *September* one thousand seven hundred and forty six, enter himself with some commission officer of his Majesty's fleet, to serve as a common sailor in the said fleet, and do, for one year at least, from the time of such entry, actually and *bona fide* serve and do duty as such in the said fleet; and shall also, before the said twenty ninth day of *September*, register his name employment and usual place of abode, with the clerk of the peace of the county riding or division where he resides, in a book which is hereby directed to be kept by the said clerk among the records of the sessions for the said county riding or division for this purpose, and shall sign such register, signifying that he claims the benefit of this act, and that he has entered himself with a certain commission officer, by name, of his Majesty's fleet, to serve as a common sailor; which entry shall be made in the following form,

A. B. of *claims the benefit of an act of the nineteenth year of the reign of his Majesty King George the second, and has entered himself with a commission officer of his Majesty's fleet, and has registered his name in the book kept by the clerk of the peace of this county riding or division, this day of pursuant to the directions of the said act.*

For which entry or register there shall be paid to the clerk of the peace of such county riding or division, one shilling and no more; and that the said clerks of the peace shall immediately after the said twenty ninth day of *September* transmit to the commissioners of the customs and excise an exact account of all the persons who have by such entry or register as aforesaid, intitled themselves to claim the benefit of this act.

Offending again, subjects to answer for former offences.

XIV. Provided always, that every person who shall make such entry, and claim the benefit of this present act as aforesaid, and shall afterwards be guilty of, or commit any of the like offences as those herein before mentioned, or hereby intended to be acquitted released or discharged, or shall at any time after desert from the said service, or within the said year procure his discharge therefrom, shall be subject and liable to be prosecuted, not only for or in respect of such new offence, but shall also be subject and liable to all the same pains penalties and forfeitures as he would have incurred or been subject and liable to, in case this indemnity had never been given; any thing herein contained to the contrary notwithstanding.

Penalty on false musters, &c.

XV. Provided also, that if any officer of his Majesty's navy shall by false muster or certificate, or by any other collusive or evasive ways or means whatsoever, suffer or permit such person to avoid the actual service as aforesaid, such person shall not only lose the benefit of this act, but every such officer shall suffer the penalty of five hundred pounds.

XVI. And

XVI. And be it further enacted by the authority aforesaid, that in case any information shall be commenced and brought to trial, on account of the seizure of any ship as forfeited for illegally carrying goods, or of any wooll, goods, wares or merchandizes, as prohibited or uncustomed, or illegally carried or exported, or intended or attempted to be exported, or as illegally relanded after having been shipped or exported upon debenture or certificate, wherein a verdict shall be found for the claimer thereof, and it shall appear to the judge or court before whom the same shall be tried, that there was a probable cause of seizure, the judge or court before whom the said information shall be tried, shall certify on the record, that there was a probable cause for the prosecutor's seizing the said ship or goods; and in such case the defendant shall not be intitled to any costs of suit whatsoever, nor shall the persons who seized the said ship or goods be liable to any action indictment or other suit or prosecution on account of such seizure; and that in case any action indictment or prosecution, shall be commenced and brought to trial against any person or persons whatsoever, on account of the seizure of any such ship or of any wooll, goods, wares or merchandizes, as prohibited or uncustomed, or as illegally carried or exported, or intended or attempted to be exported, or illegally relanded as aforesaid, wherein a verdict shall be given against the defendant or defendants, if the court or judge, before whom such action or prosecution shall be tried, shall certify on the said record, that there was a probable cause for such seizure, then the plaintiff, besides his ship or goods so seized, or the value thereof, shall not be intitled to above two pence damages, nor to any costs of suit, nor shall the defendant in such prosecution be fined above one shilling.

XVII. And be it further enacted by the authority aforesaid, that this act shall continue in force for the space of seven years, and from thence to the end of the next session of Parliament. *Further continued to 29 Sept. 1764,*
 &c. by 32 Geo. 2. c. 18.

No costs, &c.
 where probable cause of seizure is certified.

Anno

Anno vicefimo

GEORGE III. Regis.

C A P. X.

An Act for granting to His Majesty feveral Rates and Duties upon Coaches, and other Carriages therein mentioned; and for raifing the Sum of One Million, by way of Lottery, to be charged upon the faid Rates and Duties.

[So much as relates to the Excife.]

MOST gracious Sovereign, we, your Majesty's moft dutiful and loyal fubjects, the Commons of *Great Britain* in Parliament affembled, being defirous to raife the neceffary fupplies, which we have granted to your Majesty in this feffion of Parliament, in the moft fafe eafy and expeditious manner we are able, have voluntarily refolved to give and grant unto your Majesty the feveral and refpective new rates and duties herein after expreffed; and to that end and purpofe do moft humbly befeech your Majesty that it may be enacted; and be it enacted by the King's moft excellent Majesty, by and with the advice and confent of the Lords fpiritual and temporal, and Commons, in this prefent Parliament affembled, and by the authority of the fame, that from and after the twenty fifth day of *March* one thoufand feven hundred and forty feven, there fhall be raifed levied, collected and paid, unto and for the ufe of his Majesty, his heirs and fucceffors, for and upon every coach, berlin, landau, chariot, calafh, chaise marine, chaise, chair and caravan, or by what name foever fuch wheel-carriages now are, or hereafter may be called or known, that fhall be kept by or for any perfon for his or her own ufe, or to be lett out to hire, the refpective annual rates or duties herein after expreffed; that is to fay,

Duties upon Coaches and other carriages.

For and upon every coach, berlin, landau, chariot, calafh with four wheels, chaise marine, chaise with four wheels, and caravan, or by what name foever fuch carriages now are, or hereafter may be called or known, that fhall be kept by or for any perfon, for his or her own ufe, or to be lett out to hire (other than and except fuch coaches and other carriages as now are, or hereafter may be, licensed by the commiffioners for the duties arifing by hackney coaches) the yearly fum of four pounds for every fuch coach, berlin, landau, chariot, calafh with four wheels, chaise marine, chaise with four wheels, and caravan, or by what name foever fuch carriages now are, or hereafter may be called or known, fo to be kept as aforefaid.

And for and upon every calafh, chaise, and chair with two wheels, or by what name foever fuch carriages now are, or hereafter may be called or known, to be drawn by one or more horfes that fhall be kept by or for any perfon or perfons for his her or their own ufe, or to be lett out to hire, the yearly fum of forty fhillings for every calafh chaise or chair with two wheels fo to be kept as aforefaid.

Which faid feveral and refpective rates and duties for and upon every fuch coach, berlin, landau, chariot, calafh, chaise marine, chaise, chair and caravan, or by what name foever fuch carriages now are, or hereafter may be called or known, fhall be paid by the perfon or perfons who keep the fame.

Only five carriages to be paid for, unlefs kept for hire.

II. Provided nevertheless, that no perfon fhall be obliged to pay the faid yearly fum of four pounds for more than five fuch carriages on which the faid duty of four pounds a year is hereby charged, to be kept by or for him or her for his or her own ufe only; nevertheless, it is the true intent and meaning of this act, that all perfons who fhall keep the fame for fupplying any

any waiting jobb by the day, week, month, quarter, or any other time, or otherwise to be lett out to hire, shall pay the said yearly sum of four pounds for every such coach, berlin, landau, chariot, calash with four wheels, chaise marine, and chaise with four wheels, or by what name soever such carriages now are, or hereafter may be called or known, so to be kept by him her or them to be lett out for hire as aforesaid, though exceeding the number of five; and that every person who shall keep any calash, chaise, or chair with two wheels, or by what name soever such carriages now are, or hereafter may be called or known, to be drawn by one or more horses, to be lett out for hire, shall pay the said yearly sum of forty shillings for every calash chaise or chair so to be kept by him or her, to be lett out for hire as aforesaid, though exceeding the number of five.

III. And for the better ascertaining, charging, levying and securing, the several duties by this act imposed, and for preventing all frauds concerning the same; be it further enacted by the authority aforesaid, that such of the said duties by this act granted as are or shall be chargeable upon such coaches, berlins, landaus, chariots, calashes, chaise marines, chaises, chairs and caravans, or by what names soever such carriages now are, or hereafter may be called or known, that shall be kept by or for any persons for his her or their own use, or to be lett out to hire in *England, Wales*, or the town of *Berwick upon Tweed*, shall be under the management of the commissioners and officers of the excise in *England* for the time being; and such of the said duties as are imposed by this act upon such coaches, berlins, landaus, chariots, calashes, chaise marines, chaises and chairs, or by what names soever such carriages now are, or hereafter may be called or known, that shall be kept by or for any persons for his her or their own use, or to be lett out to hire in *Scotland*, shall be under the management of the commissioners and officers of the excise in *Scotland* for the time being, who are hereby respectively empowered to appoint proper officers for charging collecting and receiving the same: and all monies arising by the said duties (the necessary charges of raising and accounting for the same excepted) shall, from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the public revenues, for the purposes herein after mentioned.

IV. And it is hereby enacted by the authority aforesaid, that all and every person and persons who from and after the said twenty fifth day of *March* one thousand seven hundred and forty seven, shall have or keep any coach, berlin, landau, chariot, calash, chaise marine, chaise, chair or caravan, or by what name soever such carriage now is or hereafter may be called or known, for his her or their own use, or the use of any person of or for whom he she or they is are or shall be committees trustees or guardians, or to lett out to hire in *London, Westminster*, or in any parts within the limits of the weekly bills of mortality, shall, within thirty days after the said twenty fifth day of *March* one thousand seven hundred and forty seven, or within twenty days after he or she shall begin to keep such coach, berlin, landau, chariot, calash, chaise marine, chaise, chair or caravan, or by what name soever such carriage now is or hereafter may be called or known, give notice in writing at the chief office of excise in *London*; and all and every person and persons, who from and after the said twenty fifth day of *March* one thousand seven hundred and forty seven, shall keep any coach, berlin, landau, chariot, calash, chaise marine, chaise, chair or caravan, or by what name soever such carriage now is or hereafter may be called or known, for his or her own use, or for the use of any person of or for whom he she or they shall be committees trustees or guardians, or to lett out to hire in any other part of *Great Britain*, shall, within sixty days after the said twenty fifth day of *March* one thousand seven hundred and forty seven, or within twenty days after he she or they shall begin to keep such carriage, and from time to time, within twenty days after beginning to keep any other such

Persons keeping coaches, &c. to give notice at the excise office in 20 days.

carriages respectively, not being in the place of the former, give notice in writing at the office of excise, next to the place where such person or persons for whose use the same shall be so kept, shall respectively inhabit, of his her or their keeping the same, and of the number of the coaches, berlins, landaus, chariots, calashes with four wheels, chaise marines, chaises or chairs with four wheels, or caravans, and calashes, chaises and chairs with two wheels, or by what name soever such carriages now are or hereafter may be called or known, so by him her or them respectively kept as aforesaid, and of the parish or place where he or she respectively resides; and shall at the same time pay down the respective annual rates and duties so imposed as aforesaid for the keeping the same.

Fresh notice
every year.

Penalty 20/.

Names of the
owners and
number of
coaches to be
registered.

Form of
receipts.

Stage coaches,

V. And be it further enacted by the authority aforesaid, that all and every person or persons that shall give, or be obliged to give, such notice as aforesaid, is and are hereby required at or within twenty days after the expiration of twelve calendar months, after the times of giving or being obliged to give such first notices, to give a fresh notice in manner aforesaid; and pay down the respective annual rates and duties above mentioned, according to the number of coaches, berlins, landaus, chariots, calashes with four wheels, chaise marines, chaises and chairs with four wheels, or caravans, and calashes, chaises and chairs with two wheels, or by what names soever such carriages now are or hereafter may be called or known, so by him her or them respectively then kept; and in the same manner to renew such notice, and make such payment from year to year, as long as he she or they shall so keep any such carriages: and if any person or persons shall so keep any coach, berlin, landau, chariot, calash, chaise marine, chaise, chair or caravan, or by what name soever such carriage now is or hereafter may be called or known as aforesaid, without giving such first notice, and making such payments as aforesaid, or without renewing such notice and payments yearly, in manner as aforesaid, he she or they shall respectively forfeit and lose the sum of twenty pounds for each offence.

VI. And be it further enacted by the authority aforesaid; that upon the payment of the said respective rates and duties so hereby granted, at the said respective offices of excise, by the respective owners or proprietors thereof as aforesaid, the names of the persons so paying the same, and the number of the coaches, berlins, landaus, chariots, calashes with four wheels, chaise marines, chaises and chairs with four wheels, and caravans, and calashes, chaises and chairs with two wheels, or by what names soever such carriages now are or hereafter may be called or known, by him or her respectively kept, and the name of the parish or place where he or she and any person of or for whom he she or they shall be committee trustee or guardian resides, shall be entered in a register to be kept at the said respective offices of excise for that purpose by the person so receiving the same; and a receipt (of which an indented duplicate shall be kept by the person receiving the said money) shall be given to every person so paying such respective rates by the said person so receiving the same: which receipt shall contain the number of the said register, the number of the coaches, berlins, landaus, chariots, calashes, chaise marines, chaises, chairs and caravans, or by what names soever such carriages now are or hereafter may be called or known, so respectively paid for, the sum so paid, and the time for which such sum shall have been so paid; and be a discharge to the respective owner for such number of coaches, berlins, landaus, chariots, calashes, chaise marines, chaises, chairs and caravans, wheresoever the same are respectively used.

VII. And be it further enacted by the authority aforesaid, that nothing in this act contained shall extend, or be construed to extend, to charge with the said duty of four pounds *per annum*, by this act imposed upon coaches and other carriages, any public stage coach, which is constantly employed in carrying passengers for hire to and from different places within this kingdom, on certain days in every week fixed for that purpose, and not used or let out to hire by way of by-jobb for a day, or any longer time.

VIII. Pro-

VIII. Provided also, that this act shall not extend to charge with the said duty of forty shillings *per annum*, by this act imposed upon chaises and chairs with two wheels, any post chaise that now is or hereafter shall be kept for hire by his Majesty's post-master general, or by any deputy post-master in *Great Britain*, authorized by him to keep such post chaises. and post chaises exempted.

IX. Provided nevertheless, that all and every the post chaises so to be kept by such post-master general, or any deputy post-masters for hire as aforesaid, shall, within thirty days after the said twenty fifth day of *March* one thousand seven hundred and forty seven, or within thirty days after the letting out of such chaises for hire, be entered by the owners thereof at the office of excise next to the place where such persons inhabit; and shall (besides his Majesty's arms to be painted upon every such post chaise) have such figure or mark of distinction fixed thereupon, as shall be appointed by the said commissioners for that purpose; and in case any such post-master shall, from and after the said twenty fifth day of *March* one thousand seven hundred and forty seven, lett out to hire any such post chaise before the same shall have been entered, or shall have such arms painted, or such mark or figure fixed thereupon as aforesaid, every such deputy post-master and post-masters shall, for every such offence, forfeit the sum of twenty pounds. Post chaises to be entered at the excise office, and marked.

X. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for the said commissioners to cause such figure or mark of distinction as they shall think proper to appoint, to be fixed upon every such coach, berlin, landau, chariot, calash, chaise marine, chaise chair or caravan, or by what name soever such carriage now is or hereafter may be called or known, that shall be so lett out to hire as aforesaid: and in case any person or persons whatsoever shall lett out to hire any such carriage which shall not have such figure or mark of distinction fixed thereupon as aforesaid, or shall take off the same when fixed to any such carriage, every such person shall, for every such offence, forfeit and lose the sum of twenty pounds. Coaches, &c. lett out to be figured.

XI. And it is hereby further enacted, that nothing in this act contained shall extend to charge with any of the said rates and duties, any coach which shall be licensed by the commissioners for regulating and licensing hackney coaches within the cities of *London* and *Westminster* and the suburbs thereof, and have the proper figure or number thereon, and which shall not be employed in carrying any person or persons more than ten miles from the said cities respectively. Hackney coaches exempted.

XII. Provided also, and it is hereby declared, that nothing in this act contained shall extend to charge with any of the said duties, any coach, berlin, landau, chariot, calash, chaise marine, chaise, chair or caravan, or by what name soever such carriage now is or hereafter may be called or known, kept for sale, and remaining unsold in the possession of the owner thereof, or of any coachmaker the purchaser thereof: and no such carriage shall at any time, whilst in such possession, be employed for his or her own use, or for the use of any other person, other than such person whose like carriage shall be then mending or repairing by such coachmaker; or be lett out to hire; on pain of forfeiting the sum of twenty pounds for every time that such carriage shall be so employed or lett out to hire as aforesaid. Coaches kept for sale not taxed.

XIII. And be it further enacted by the authority aforesaid, that all the rates and duties hereby granted, as also all forfeitures and offences made and committed against this act, or any clause or article therein contained, shall be heard adjudged and determined by such person and persons, and in such manner and form as hereafter in and by this act is directed and appointed; that is to say, all prosecutions for the recovery of the duties hereby granted, and also for all forfeitures and offences made and committed within the immediate limits of the chief office of excise in *London*, shall be heard adjudged and determined by the said commissioners of excise, or the major part of them, or by the commissioners for appeals, or the major part of them, in case of appeal, and not otherwise; and all prosecutions for the recovery Penalty on letting out such coaches. Prosecutions for duties and forfeitures.

covery of the duties hereby granted, and also for all forfeitures and offences made and committed within all or any other the counties, shires, stewardries, cities, towns or places within the kingdom of *Great Britain*, shall be heard and determined by any two or more of the justices of the peace residing near to the place where such forfeitures shall be made or offence committed; and if the party finds himself aggrieved by the judgement given by two or more justices, he shall and may appeal to the justices of the peace at the next quarter sessions, who are hereby authorized and empowered to hear and determine the same, whose judgement therein shall be final: which said commissioners for appeals, and regulating this duty, and the said commissioners of excise, and all justices of the peace aforesaid respectively, are hereby authorized and strictly enjoined and required, upon complaint or information upon oath exhibited and brought of any forfeiture made or offence committed contrary to this act, to summon the party accused; and upon his appearance or contempt to proceed to the examination of the matter of fact; and upon due proof made thereof, either by the voluntary confession of the party, or by the oath of one or more credible witness or witnesses (which oath they or any two or more of them, have hereby power to administer) to give judgement or sentence thereupon; and to award and issue out warrants under their hands, for the levying of such forfeitures and penalties, as are by this act imposed for any such offence committed, upon the goods and chattles of the offender, and to cause sale to be made of the said goods and chattles, if they shall not be redeemed within fourteen days, rendering to the party the overplus, if any be; and for want of sufficient distress, to imprison the party offending till satisfaction be made.

Forfeitures
how disposed
of.

XIV. And it is hereby further enacted, that all forfeitures and penalties mentioned in this act (all necessary charges for the recovery thereof being first deducted) shall be employed, one moiety thereof to and for the use of his Majesty, and the other moiety thereof to the discoverer or informer of the same.

No prosecu-
tion when the
duties are paid.

XV. Provided always, and be it enacted by the authority aforesaid, that in every case where the duty or duties required by this act to be paid by any person chargeable with the same, shall be paid, and entry made as aforesaid, before any information laid of such entry or payment not having been made, although not strictly within the time for that purpose mentioned, no person having made such payment and entry, shall be prosecuted for not having made such payment or entry within the time limited by this act.

Successors of
deceased per-
sons not
charged for
the residue of
the year.

XVI. Provided always, and be it further enacted by the authority aforesaid, that if any person having made due entry and payment of the duty for any coach or coaches, or other carriage or carriages mentioned in this act, according to the true intent and meaning thereof, shall die before the end of the year for which such entry and payment shall be made; in every such case, it shall be lawful for every person claiming title to any such coach or coaches, carriage or carriages aforesaid, by from or under such deceased person, to make use of such coach or coaches, carriage or carriages, for or in respect whereof such entry and duty shall have been made and paid as aforesaid, during the residue of the year for which such payment shall have been made, in like manner as such deceased person might have done if living.

General issue.

LII. And it is hereby enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, or any the clauses therein contained, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence for his her or their defence; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his or their action, or be nonsuited, or judgement shall be given against him or them upon demurrer or otherwise, then such defendant or defendants shall have treble costs to them awarded against such plaintiff or plaintiffs.

Treble costs.

Anno vicesimo

GEORGE II. Regis.

C A P. XXXIX.

An Act for granting a Duty to His Majesty, to be paid by Distillers upon Licences taken out by them for retailing Spirituous Liquors.

WHEREAS by an act of Parliament made and passed in the ^{16 Geo. 2. c. 3.} sixteenth year of the reign of his present Majesty, intituled *An act for repealing certain duties on spirituous liquors, and on licences for retailing the same; and for laying other duties on spirituous liquors, and on licences to retail the said liquors*; it was amongst other things enacted, that no person or persons should from and after the twenty fifth day of *March* one thousand seven hundred and forty three, presume to retail any brandy, rum, arrack, usquebaugh, geneva, *aqua vite*, or any other distilled spirituous liquors or strong waters unmixed, or mixed with themselves or any other ingredients, without first taking out a licence from his Majesty's commissioners of excise for so doing, in manner as was therein directed and appointed, and upon payment of the sum of twenty shillings yearly for such licence, under the penalties in the said act contained; and no licences were thereby allowed to be granted for retailing, except to such persons only who should keep taverns, victualling-houses, inns, coffee-houses or ale-houses; and it was therein also enacted, that no person should be deemed or taken to be a retailer of spirituous liquors, who did not retail in less quantities than one pint; and whereas by another act of Parliament made and passed in the seventeenth year of his Majesty's reign, intituled *An act for granting to his Majesty the surplus or remainder of the monies arisen or to arise by the duties on spirituous liquors, granted by an act of the last session of Parliament; and for explaining and amending the said act, in relation to the retailers of such liquors; and for establishing an agreement with the united company of merchants of England trading to the East Indies*; it was amongst other things enacted, that from and after the twenty fourth day of *June* one thousand seven hundred and forty four, every person who should retail any spirituous liquors, mixed or unmixed with any ingredients, in less quantity than two gallons (except such persons only as by the said act of the sixteenth year of his present Majesty, were authorized and impowered to take out licences for that purpose) should be deemed a retailer of spirituous liquors within the meaning of the same, and as such forfeit and lose the sum of ten pounds for every such offence; and whereas the restrictions and penalties in the said acts contained, have been found to be inconvenient, so far as relates to honest reputable distillers, and the alteration thereof in that particular, will also tend to the benefit of his Majesty's revenue; we your Majesty's most dutiful and loyal subjects, the commons of *Great Britain* in Parliament assembled, do give and grant unto your Majesty the rates and duties on certain persons to be hereby authorized to retail spirituous liquors herein after mentioned; and do most humbly beseech your Majesty that it may be enacted, and be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *June* in the year of our lord one thousand seven hundred and forty seven, it shall and may be lawful to and for the several distillers within the cities of *London* and *Westminster*, borough of *Southwark*,

Distillers with-
in the bills of
mortality li-
censed to
retail.

This duty is
repealed by 24
Geo. 2. c. 40.
§ 3. and distil-
lers are probi-
bited retailing.

Southwark, or weekly bills of mortality, to take out licences from his Ma-
jesty's commissioners of excise for retailing brandy, rum, arrack, usque-
baugh, geneva, *aqua vitæ*, or any other spirituous liquors or strong waters;
and the said commissioners of excise are hereby authorized impowered and
required to grant such licences to every distiller and distillers within the li-
mits aforesaid, who shall apply for the same, upon payment of five pounds
for every such licence, to be raised, levied, collected and paid to his Ma-
jesty, his heirs and successors; and the same to be renewed yearly, upon pay-
ment of the like sum of five pounds; and to the same uses intents and pur-
poses, and such licences to be taken out in the same manner, and subject to
the like penalties for retailing without licence, as are directed appointed and
enacted by the above mentioned act of the sixteenth year of his present
Majesty.

II. Provided always, that no more than one licence shall be granted to
any distiller or distillers in partnership, whereby to authorize him her or
them to retail any spirituous liquors or strong waters, within the intent and
meaning of this act; and that no such distiller or distillers shall be allowed
to take out a licence by the authority of the same, unless he she or they in-
habiting within the city of *London*, are respectively rated, and do pay church
and poors rates for the value of twenty pounds *per annum*, and inhabiting in
any other parts within the weekly bills of mortality, for the value of ten
pounds *per annum*, in the parish or place where he she or they shall exercise
the trade of distilling; and if any licences shall be granted otherwise, or to
any other persons than as aforesaid, the same are hereby declared void to all
intents and purposes.

Penalty on di-
stillers retail-
ing liquors,
but in their
shops, &c.

III. And be it further enacted by the authority aforesaid, that no distiller
or distillers shall by virtue of any such licence, retail any spirituous liquors
or strong waters, in any other place or places than in his her or their own
public shop and shops only, and in no more than one shop by virtue of any
one licence; under pain of forfeiting for every such offence, the sum of ten
pounds.

Penalty of per-
mitting tip-
pling in their
shops, &c.

IV. And the better to prevent tippling, or any other disorders being com-
mitted, under colour or pretence of the liberty by this act granted; be it
enacted by the authority aforesaid, that if any distiller or distillers, licensed
and authorized by virtue of this act, shall at any time from and after the
twenty fourth day of *June* in the year of our Lord one thousand seven hun-
dred and forty seven, by him her or themselves, or by any other person or
persons employed by him her or them, sell or vend any spirituous liquors
to be drank in his her or their shop or shops, houses or other places there-
unto belonging, or shall wilfully suffer or permit any person or persons to
drink or tipple any such liquors in any the places aforesaid, every distiller or
distillers so offending, shall, for every such offence, forfeit and pay the sum
of ten pounds. All which penalties and forfeitures shall be sued for levied re-
covered and mitigated by such ways means and methods, as any fine penalty
or forfeiture is or may be recovered or mitigated by any law or laws of ex-
cise; the one moiety whereof shall be to his Majesty, his heirs and succes-
sors, and the other moiety to him or them who shall discover inform and pro-
secute for the same.

Penalty on
persons found
tippling.

V. And be it further enacted by the authority aforesaid, that every person
and persons, who shall, from and after the twenty fourth day of *June* in the
year of our Lord one thousand seven hundred and forty seven, be found
drinking or tippling in the house shop or other place belonging to any di-
stillor or distillers, contrary to the true intent and meaning of this act, shall,
for every such offence, severally forfeit and pay the sum of twenty shillings;
to be recovered and levied by way of complaint, to be made within three
weeks after such offence or offences shall be committed, before one or more
of his Majesty's justices of the peace for and near the place and places where
the same shall happen; who is and are hereby required to summon before him

him or them the party or parties so offending, and in default of appearance to issue warrants for apprehending such offender or offenders, and then proceed to examine such complaint upon oath (which oath he and they are hereby authorized to administer) and upon due proof of such offences, by the oath or oaths of one or more credible witness or witnesses, to convict the offender or offenders accordingly; and in case such forfeitures shall not be forthwith after such conviction or convictions paid, that then the same shall be levied by distress and sale of such offender's goods and chattles, by warrant or warrants under the hand and seal or hands and seals of such justice or justices, rendering the overplus (if any) to such offender or offenders; and such forfeitures when levied, shall go and be applied to and for the use of the poor of the parish where such offence or offences shall be committed; and for want of sufficient distress, such offender or offenders shall be committed to the house of correction, for any time not exceeding two months, and not less than fourteen days, there to be kept to hard labour. And no person or persons so to be convicted, shall be capable of receiving any part of the penalties or forfeitures, incurred by the distiller or distillers who shall sell or vend any such liquors so to be drank or tippled; any thing herein contained to the contrary thereof in any wise notwithstanding.

Anno

Anno vicesimo primo

GEORGE II. Regis.

C A P. XIV.

An Act for permitting tea to be exported to Ireland, and His Majesty's Plantations in America, without paying the Inland Duties charged thereupon by an Act of the Eighteenth Year of His present Majesty's Reign; and for enlarging the Time for some of the Payments to be made on the Subscription of Six Millions three hundred thousand Pounds, by virtue of an Act of this Session of Parliament.

[So much as relates to the Excise.]

18 Geo. 2.
c. 26.

WHEREAS in and by an act passed in the eighteenth year of his present Majesty, intituled *An act for repealing the present inland duty of four shillings per pound weight upon all tea sold in Great Britain, and for granting to his Majesty certain other inland duties in lieu thereof; and for better securing the duty upon tea, and other duties of excise; and for pursuing offenders out of one county into another, an inland duty of one shilling per pound weight avoirdupois, and in that proportion for a greater or lesser quantity, is charged upon all tea which should be sold in Great Britain, from and after the twenty fourth day of June one thousand seven hundred and forty five; and also a further duty of twenty five pounds for every one hundred pounds, of the gross price at which such tea should be sold at the public sales of the united company of merchants of England trading to the East Indies, and proportionably for a greater or lesser sum, over and above all customs subsidies and duties payable to his Majesty for the same, upon the importation thereof; which said several duties of one shilling per pound weight, and twenty five pounds per centum, it is thereby enacted should be paid down in ready money by the proprietor or proprietors of such tea, or such person or persons as should be appointed by him her or them to the receiver or collector of the said inland duties, before such proprietor or proprietors, or other person or persons, should receive or take out for any purpose whatsoever such tea, from the ware-house or ware houses wherein the same was appointed to be lodged, by an act made in the tenth year of the reign of his late Majesty King George the first, according to the directions of the said act; and whereas the importation of tea into this kingdom, by the said united company of merchants of England trading to the East Indies, may be greatly increased, if the same be permitted to be exported to Ireland, and his Majesty's plantations in America, without paying the duties charged thereupon by the said act, we your Majesty's most dutiful and loyal subjects, the Commons of Great Britain in Parliament assembled, do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of June one thousand seven hundred and forty eight, all such tea as shall then have been, or hereafter shall be, imported into the kingdom of Great Britain from any foreign parts, and which shall be afterwards exported to the kingdom of Ireland, or to his Majesty's plantations in America, and which shall have been duly entered, and for which the several subsidies and additional imposts due on the importation thereof, shall have been paid*

10 Geo. 1.
c. 10. § 26.

Tea may be
exported to
Ireland and
America, free
of inland du-
ties.

paid or secured to be paid, and which shall have been carried or put into such ware-house or ware-houses as aforesaid, shall and may, from and after the said first day of *June* one thousand seven hundred and forty eight, upon due entry thereof being made by the proprietor or proprietors thereof, or by such person or persons whom they shall appoint for that purpose, be delivered out of any such ware-house to the respective proprietor or proprietors thereof, or such person or persons as shall be appointed by him her or them, and who shall before such delivery have duly entered the same for exportation to *Ireland*, or his Majesty's plantations in *America*, without payment being made of all or any the respective inland duties charged or imposed upon the same by the said act; any thing therein contained to the contrary thereof in any wise notwithstanding; such proprietor or proprietors, or other person or persons first giving bond with sufficient security to his Majesty, his heirs and successors, to be approved of by the commissioners of the said inland duties for the time being, or any three of them, or by such person or persons as they shall from time to time appoint for that purpose, in double the value of the goods, that the same and every part thereof shall (the dangers of the seas and enemies excepted) be really and truly exported to, and landed in, such port of the kingdom of *Ireland*, or such place in his Majesty's plantations in *America*, for which the same has been so entered for exportation, and that the same shall not be exported or carried to any other place or country whatsoever, nor reloaded in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, or *Man*, or either of them; and such bonds so entered into for the carrying such tea to the kingdom of *Ireland*, or to any of his Majesty's plantations in *America*, which has not paid the inland duty herein before mentioned, shall not be delivered up nor discharged, until a certificate shall be produced under the hands and seals of the collector comptroller or surveyor of the customs of the port in *Ireland*, or the plantations in *America*, where such tea shall be landed, testifying the landing thereof; and for the future, the condition of all such bonds to be given for the exportation of any such tea to *Ireland*, shall be to produce such certificate in six months from the date thereof, the danger of the seas and enemies excepted; and the condition of all such bonds to be given for the exportation of any such tea to the plantations in *America*, shall be to produce such certificate in eighteen months from the date thereof, the danger of the seas and enemies excepted: and in case no such certificate shall be produced within the respective times herein before mentioned, it shall and may be lawful for the said commissioners of the said inland duties, to cause such bonds to be put in suit, unless they shall find sufficient cause to forbear the same; any law custom or usage to the contrary notwithstanding. And upon such proprietor or proprietors, or other person or persons, producing to the respective keeper or keepers of such ware-houses, a certificate or certificates, signed by such person or persons as the commissioners of his Majesty's customs for the time being, or any four of them, shall for that purpose appoint, signifying that such entry has been made, and that the several subsidies and additional imposts due on the importation thereof, have been paid or secured; and also producing a certificate under the hands of the commissioners of the said inland duties, or any three of them, that such security for exportation hath been given as herein before mentioned (which certificate or certificates the said commissioners are hereby required to give accordingly) such ware-house-keeper or ware-house-keepers shall deliver out of such ware-house or ware-houses, to such proprietor or proprietors, or other person or persons, in the same package, and no other than that in which it was imported, so much tea intended and entered for exportation to the aforesaid places, and no other, as shall be mentioned or expressed in such certificate or certificates respectively, without payment being made of all or any the respective inland duties charged or imposed thereon by the said act; and the respective ware-house-keeper

Bond for exportation.

Bond not discharged till certificate be produced of landing.

How ware-house-keepers are to deliver the tea,

and give a permit.

Searcher to examine the tea certified, &c.

Tea to be exported in the package imported.

To be marked.

If found on shore again, forfeited.

keeper and ware-house-keepers are thereupon to give such proprietor or proprietors, or other person or persons, a permit or certificate to accompany such tea so delivered out, till the same is shipped for exportation; which permit or certificate shall be also signed by an officer attending the said ware-house or ware-houses, who shall be appointed by the commissioners of the said inland duties, or the major part of them, to prevent the seizing thereof. And such proprietor or proprietors, or other person or persons, shall, at and before the tea therein mentioned is shipped or laden on board the ship or vessel in which it is entered and intended to be exported, deliver such permit or certificate to the searcher, or other proper officer of the customs of the port from which such tea is entered for exportation; who is hereby enjoined and required (if he shall have cause to suspect the tea to be deficient in quantity or quality, from what is or shall be specified in the said permit or certificate) to open, weigh, search and strictly examine all the chests casks and other package, in which such tea is contained, to see if the goods agree in quantity and quality with the permit or certificate signed by the officer of the said inland duties as before mentioned, and whether the same has been rightly and duly entered outwards, and the quantity and quality rightly and truly expressed in the exporter's indorsement upon his entry; and if on such examination the same shall be found to be right entered, and that they agree in quantity and quality with the permit or certificate of the officers of the said inland duties, the searcher or other proper officer shall at his own charge cause the same to be repacked; which charge shall be allowed to the said officer by the commissioners of the customs, if they think it reasonable; but in case the officer shall on examination find such goods to be of any other species or quality, or to be more in quantity or quality than is expressed in such permit or certificate, or in the exporter's indorsement upon his entry outwards, or that they shall have been entered under a wrong denomination, whereby his Majesty would have been defrauded, all such goods together with the chests casks and other package containing the same, shall be forfeited and lost, and shall and may be seized and prosecuted by any officer or officers of the customs, in such manner and form as herein after is expressed.

II. And it is hereby further enacted, that from and after the said first day of *June* one thousand seven hundred and forty eight, no tea shall be exported to the kingdom of *Ireland*, or to any of his Majesty's plantations in *America*, in any chest, cask, tub or package whatsoever, other than that in which it was originally imported into *Great Britain*, nor in any less quantities than in the entire lot or lots in which the same was sold at the sale of the said united company; under the penalty of the forfeiture of such tea, and the package containing the same.

III. And it is hereby further enacted, that from and after the said first day of *June* one thousand seven hundred and forty eight, when any tea is entered for exportation to *Ireland*, or any of his Majesty's plantations in *America*, the outside package in which it is contained shall, by the searcher or searchers belonging to the customs at the port from whence the same is intended to be exported, after the entry thereof, and before the same is shipped, be marked on four different parts on the outside thereof, in such manner as the commissioners of the customs shall direct. And if any chest, cask, tub or other package shall, after the same has been marked and shipped as aforesaid, be landed or found again on shore, having such marks thereon, such chest, cask, tub or other package, with the tea therein contained, shall be forfeited and lost, and shall and may be seized and prosecuted by any officer or officers of the customs or inland duties, in such manner as herein after is expressed.

IV. And for preventing the clandestine delivering of tea out of the ware-houses herein before mentioned, in order for the exportation thereof to the kingdom of *Ireland*, or to his Majesty's plantations in *America*; be it enacted

ed by the authority aforesaid, that the keeper or keepers of the said ware-house or ware-houses, who shall be appointed by the commissioners of his Majesty's customs and inland duties, shall keep one or more book or books, wherein they shall fairly enter in writing an exact particular and true account of all such tea which shall from time to time be delivered out of the said ware-house or ware-houses for exportation to *Ireland*, or the plantations in *America*, and the names of the respective person or persons to whom or for whose use the same was delivered out, and the particular days and times when the same was so delivered out; and shall at the end of every three months, or oftener if required, transmit in writing an account thereof upon oath, to the said commissioners of the customs and inland duties respectively for the time being; and the said commissioners are hereby required and enjoined, within one month after the same shall have been transmitted to them as aforesaid, to appoint one or more person or persons to inspect and examine the same accounts; and if upon examination, it shall appear that any tea has been delivered out for exportation to *Ireland*, or the plantations, otherwise than and under such terms forms and conditions performed as herein are before directed appointed and required for the doing thereof, then the ware-house-keeper or ware-house-keepers offending therein, shall not only be disabled to hold or enjoy any public office or employment, but shall also forfeit and lose, for every such offence, the sum of one hundred pounds.

V. And be it further enacted by the authority aforesaid, that one moiety of the several penalties and forfeitures in this act before mentioned, shall be to the use of his Majesty, his heirs and successors, and the other moiety shall be to the use of such person or persons as shall inform prosecute or sue for the same; except in such cases where any other appropriation or distribution is made by any other act or acts; and that all the same penalties and forfeitures shall and may be prosecuted and sued for, and the causes and controversies arising thereupon tried heard and determined, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer at *Edinburgh* respectively (except where any provision to the contrary is made by any other law or statute now in force) wherein no essoin, protection, wager of law, or more than one imparlance shall be allowed.

VI. And be it further enacted by the authority aforesaid, that if any action or suit shall be commenced against any person or persons for any thing done in pursuance of this act, the defendant or defendants in such action or suit may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereupon, and that the same was done in pursuance and by the authority of this act; and if it shall appear so to have been done, then the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his action after the defendant or defendants shall have appeared, or if judgement shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall and may recover treble costs, and have the like remedy for the same as defendants have in other cases by law.

Anno vicefimo tertio

GEORGE II. Regis.

C A P. XXI.

An Act for granting to His Majesty the Sum of Nine hundred thousand Pounds out of the Sinking Fund, for the Service of the Year one thousand seven hundred and fifty; and for applying certain Surplus Monies, remaining in the Exchequer as Part of the Supply of the said Year; and for the Application of certain Savings in the Hands of the Paymaster General; and for obviating a Doubt in an Act of the Fifth Year of King George the First, in respect to the Payment of certain Annuities thereby granted for the Improvement of Fisheries and Manufactures in Scotland; and for the further appropriating the Supplies granted this Session of Parliament; and for giving further Time for the Payment of Duties omitted to be paid for the Indentures or Contracts of Clerks and Apprentices; and for transferring the Bounties now payable upon the Exportation of British Sail Cloth to the Customs; and for enforcing the Laws against the clandestine Importation of Sope, Candles, and Starch, into this Kingdom.

[So much as relates to the Excise.]

SECT.
XXVII.

WHEREAS great frauds and abuses are committed in the duties arising from candles soap and starch, which apparently tend not only to the diminution of the said revenues, but also to the discouragement of the fair

traders; for remedy whereof, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of May one thousand seven hundred and fifty, no candles soap or starch shall be brought or imported into Great Britain, in any ship or vessel from Ireland, or the isle of Man, or from any other place or places whatsoever beyond the seas, otherwise than in cask, chest, case, bag or other package, each cask, chest, case, bag or other package, whereof shall contain two hundred and twenty four pounds of neat candles soap or starch at the least, to be stowed openly in the hold of such ship or vessel importing the same; under the penalties and forfeitures following, that is to say, that all the candles soap or starch so imported, in any ship or vessel contrary to this act, together with the package, shall be forfeited, and the master mate or other person taking the charge or command of such ship or vessel, shall forfeit fifty pounds; and it shall and may be lawful for the respective officers of the customs or excise, or such other persons who are or shall be deputed or authorized thereto, by warrant from the high treasurer, commissioners of the treasury, or under treasurer, or by special commission from his Majesty under the great seal or privy seal, to seize such candles soap or starch, together with the casks chests or other package containing the same.

Candles soap
or starch how
imported.

By 26 Geo. 2.
c. 32. § 8.
when informa-
tion is brought
for this penalty,
the wages of
the mariners
may be stopped
by the master
till it is heard;
and if he is con-
victed, and it
appear that the
candles, soap,
or starch, were
put on board by

Officers of ex-
cise may go on
board vessels,
and search as
officers of
customs.

any of the mariners without his knowledge, he may retain such mariner's wages to satisfy the penalty.
XXVIII. And be it enacted by the authority aforesaid, that from and after the first day of May one thousand seven hundred and fifty, it shall and may be lawful to and for the officers of his Majesty's revenue of excise, or any of them, to go on board and enter into any ship or vessel whatsoever, which shall be within the limits of any of the ports of the kingdom of Great Britain, and to continue on board the same, and to rummage and search, in like manner as the officers of the customs may now legally do, for all

all candles soap and starch, and to seize for his Majesty's use, as well all such of the said commodities as shall be there found, which by the laws thereunto respectively relating shall be forfeited, together with the casks, boxes, chests, bags or other package containing the same; and in like manner to seize such of the commodities aforesaid, every or any of them, as before due entry thereof with the proper officer or officers, and without paying or securing the duties on the importation thereof, shall be found unshipping or unshipped out of such ship or vessel, to be laid on land, without entry and payment of the duties due for the same respectively, together with the casks, chests, boxes, bags or other package whatsoever containing the same.

XXIX. And be it further enacted by the authority aforesaid, that from and after the said first day of *May* one thousand seven hundred and fifty, where any sufferance cocquet or transire shall be granted, for any candles soap or starch, to be shipped or put on board, to be carried forth to the open sea from any port creek or member within the kingdom of *Great Britain*, to be landed at any other place in the said kingdom, such sufferance cocquet or transire, shall respectively express the quality quantity and weight of the said candles soap or starch, and mark of the package so to be shipped, by whom such candles soap or starch were made and sold, and to what place the same is or are consigned; and where any candles soap or starch shall be so shipped or put on board, without such sufferance cocquet or transire, such candles soap or starch, together with the package containing the same, shall be forfeited and lost; and it shall and may be lawful for the respective officers of the customs or excise, or such other persons who are or shall be deputed or authorized thereto, by warrant from the high treasurer, commissioners of the treasury, or under treasurer, or by special commission from his Majesty under the great seal or privy seal, to seize such candles soap or starch, together with the casks or other package containing the same.

Cocquets to describe the goods.

XXX. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any officer or officers of excise or customs, to seize any quantity of candles soap or starch, together with the package containing the same, that shall be found in any ship or vessel, or shall be carrying in any cart or waggon, or in any other carriage whatsoever, where they shall have good reason to suspect and believe the same hath been made in some private work-house or other place, or clandestinely imported without payment of the duty, or that the same are candles soap or starch which have been exported and reloaded after the duty had been repaid and drawn back for the same at the time of the exportation thereof; and if the party in whose possession such candles soap or starch shall be found, does not at the hearing of the information for that purpose to be exhibited as herein after directed, make it appear that the duty hath been paid or secured for the same, all the said candles soap or starch so seized for the causes aforesaid, shall be forfeited, together with the package containing the same: and the person in whose possession such candles soap or starch shall be found, shall likewise forfeit and pay the sum of five pounds, for every hundred pounds weight, and so in proportion for a greater or lesser quantity.

Officers may seize goods suspected.

XXXI. And be it further enacted by the authority aforesaid, that if any foreign candles soap or starch shall be unshipped with intention to be laid on land before an entry has been made thereof, with the proper officer or officers for the said duties, and before the respective duties for the same have been first paid or secured; or if any candles soap or starch contained or specified in any certificate, whereupon any drawback is to be made, or whereupon any debenture is to be made forth for such drawback, shall, when shipped for exportation, be landed again in any part of *Great Britain*, such candles soap or starch, together with the package containing the same, and the vessels and boats, and all the horses and other cattle and carriages whatsoever,

Penalties of unshipping foreign candles soap or starch before entry, or reloading after shipped for exportation.

soever, used in the landing, relanding, removing, carrying or conveying of the aforesaid goods, shall be forfeited and lost, and may be seized by any officer or officers of the customs or excise; and the person or persons from whom such candles soap or starch shall be seized, shall also forfeit and pay five pounds for every hundred pounds weight thereof; and in proportion for a greater or less quantity.

Penalty of
concealing
goods unlaw-
fully imported,

or re'anded.

XXXII. And for the more effectual discovering and detecting the running of any candles soap or starch; be it enacted by the authority aforesaid, that in case any person or persons whatsoever shall knowingly harbour keep or conceal, or shall knowingly permit or suffer to be harboured kept or concealed, such candles soap or starch which have been so unlawfully imported, or which have been shipped for exportation upon debenture and so relanded as aforesaid, the party or parties offending therein, whether he she or they have or have not, or do or do not claim or pretend to have, any property or interest in such candles soap or starch so harboured kept or concealed, shall, for every such offence, forfeit and lose all such candles soap or starch so harboured kept or concealed, with the casks vessels or other package containing the same; and shall forfeit and lose the sum of fifty pounds, for every hundred pounds weight thereof; and in the same proportion for a greater or lesser quantity.

Proceedings
when no per-
son claims the
goods in 20
days.

XXXIII. Provided always, and it is hereby further enacted by the authority aforesaid, that in all cases where any such candles soap or starch shall be seized as forfeited, and no person or persons within twenty days next after such seizure shall appear to the officer or officers who made such seizure, to claim the same, then, and in such case, if such seizure or seizures shall happen to be made within the limits of the chief excise office in *London*, it shall and may be lawful for the officer or officers who shall make such seizure or seizures, from and after the expiration of the said twenty days next after such respective seizure or seizures, to cause notice in writing to be signed by his Majesty's solicitor for the revenue of excise for the time being, to be affixed at the *Royal Exchange*, signifying the day and time of the day that the commissioners of the excise for the time being, or three of them, will proceed to hear the matter of such seizure or seizures, and to the condemnation of the candles soap or starch so seized as aforesaid, and of the casks vessels or other package containing the same; and if such seizure of candles soap or starch as aforesaid, shall happen to be made as aforesaid, out of the said limits of the chief excise office in *London*, it shall and may be lawful for the officers who shall make such seizure or seizures, from and after the expiration of twenty days next after such respective seizure or seizures, to cause public notice to be given by proclamation, at the next market town to the place or places where such respective seizure or seizures shall be made as aforesaid, upon the next market day after the expiration of the said twenty days, of the day and place when and where the justices of the peace will proceed to hear the matter of such seizure or seizures, and to the condemnation of the candles soap or starch so seized as aforesaid; in which said cases it shall and may be lawful for the said commissioners of excise, and justices of the peace respectively, within their respective jurisdictions, to proceed to examine into the cause of such seizure or seizures, and to give judgement for the condemnation of such candles soap or starch so seized, as upon due examination shall appear to be forfeited, and of the casks vessels or other package containing the same; which judgements shall be good valid and effectual in the law, and final to all intents and purposes whatsoever, as if the respective owner or owners of the said candles soap or starch, or the respective person or persons in whose custody the same were or was at the respective time or times of the seizure or seizures thereof, had been respectively summoned to attend the said commissioners of excise or justices of the peace, in the manner herein before prescribed, and shall not be liable to any appeal,

or to be removed by *certiorari*; any thing in this present act contained, or any law statute or provision to the contrary thereof in any wise notwithstanding.

XXXIV. And be it further enacted by the authority aforesaid, that in case any officer or officers for the said duties of excise, shall have cause to suspect that any candles soap or starch shall be fraudulently hid or concealed in any place whatsoever, either entered for keeping the same or not entered, with an intent to defraud his Majesty of the duties thereon, then, and in such case, if such place shall be within the cities of *London* or *Westminster*, or within the limits of the weekly bills of mortality, upon oath made by such officer or officers before the commissioners of excise for the time being, or any two or more of them, or in case the same shall be in any other part of *Great Britain*, upon oath made by such officer or officers, before one or more justice or justices of the peace for the county, riding, division or place where such officer shall suspect the same to be hid or concealed, setting forth the ground of his or their suspicion, it shall and may be lawful to and for the said commissioners, or justice or justices of the peace respectively, before whom such affidavit or affidavits shall be made, if he or they shall judge it reasonable, by special warrant or warrants under his or their respective hands and seals, to authorize and empower such officer or officers by day or by night, but if in the night in the presence of a constable or other lawful officer of the peace, to enter into all and every such place or places, where he or they shall so suspect such candles soap or starch to be so fraudulently hid or concealed, and seize and carry away all such candles soap or starch; which he or they shall then and there find so fraudulently hid and concealed, as forfeited, together with all the casks, chests, boxes, bags or other package whatsoever, wherein the same shall be contained. And if any person or persons whatsoever, shall obstruct, oppose, molest, lett or hinder any officer or officers of or for the said duties, or any of them, in the doing performing or executing any of the powers or authorities by this act given to such officer or officers, every such person or persons offending therein, shall, for every such offence, forfeit and lose the sum of one hundred pounds.

Proceedings when officers suspect such goods to be concealed.

Penalty of obstructing officers.

XXXV. And be it declared and enacted by the authority aforesaid, that if any of the said candles soap or starch shall be so seized for nonpayment of duties or non-entry, and any dispute shall arise, whether the customs excise or inland duties have been paid for the same, or the same have been duly entered; then, and in such cases, the proof thereof shall lie on the owner or claimer of such goods, and not on the officer who shall seize or stop such goods.

Proof of payment of the duty to lie on the claimer.

XXXVI. And be it further enacted by the authority aforesaid, that from and after the said first day of *May* one thousand seven hundred and fifty, no person who shall export from any part of *Great Britain*, candles soap or starch made in *Ireland*, or in the isle of *Man*, or in any other place or places whatsoever beyond the seas, shall, on exportation thereof be intitled to receive any drawback, or be repaid the duties customs or impositions paid payable or secured on importation of the same, or any part thereof; any law, statute, custom or usage to the contrary notwithstanding.

No drawback on exportation of candles soap or starch, made in *Ireland*, &c.

XXXVII. And be it further enacted by the authority aforesaid, that when any candles soap or starch shall be seized by any officer of excise, or any other persons authorized thereto, on board any ship or vessel, or unshipping or unshipped as forfeited, by virtue and in pursuance of this act; and when any candles soap or starch shall be seized by any officer of excise, or any other persons authorized thereto, carrying or removing by land, or lodged or concealed in any place whatsoever on shore, as forfeited by virtue and in pursuance of this act; all such seizures of the said goods and packages, and of the vessels, boats, horses and other cattle, waggons carts and other carriages used for carrying and removing the same (except such seizures of the said

Trial and condemnation of such seizures.

said goods and packages, and of the vessels, boats, horses and other cattle, waggons carts and other carriages, used for carrying and removing the same, where no person or persons shall, within twenty days after such seizure, claim the same, in which case the method of proceeding has been herein before directed) and the several penalties and forfeitures by this act respectively imposed, shall and may be proceeded upon, heard and determined in such manner and form as hereafter in and by this act is directed and appointed; that is to say, all informations for the condemnation of such seizures, and for the penalties and forfeitures by this act respectively imposed, if the said seizures were made, and penalties and forfeitures incurred within the limits of the chief office of excise in *London*, shall be proceeded upon heard and determined by the commissioners of excise for the time being, or any three of them; or by the commissioners of appeals, or the major part of them, in case of appeal, and not otherwise: and all informations for the condemnation of such seizures, and for the penalties and forfeitures by this act respectively imposed, if such seizures were made, and penalties and forfeitures incurred out of the limits of the said chief office of excise in *London*, shall be proceeded upon heard and determined by any two or more of the justices of the peace for the time being, residing near to the place where such seizure shall be made or penalty or forfeiture incurred; and if either party find himself aggrieved by the judgement given by two or more justices, he shall and may appeal to the justices of the peace at the next quarter sessions, who are hereby authorized and impowered to hear and determine the same; whose judgement therein shall be final: which said commissioners of excise and appeals, and the said justices of the peace respectively are hereby authorized and required, upon any information exhibited or complaint made, within three months after any seizure made or penalty or forfeiture incurred, to summon the party accused, and also the witnesses on either side; and upon the appearance, or default of the party accused in not appearing, upon proof of notice given, to proceed to the examination of the matter of fact, and of the witness or witnesses upon oath (which oath they the said commissioners and justices are hereby respectively impowered to administer) touching such seizure or seizures, penalties or forfeitures; and thereupon to proceed to give judgement, as well for any penalty or forfeiture inflicted by this act, which, upon due examination, or the voluntary confession of the party accused, shall be found to be incurred, as for the condemnation of such candles soap or starch, and the packages and the vessels, boats, horses and other cattle, waggons carts and other carriages so seized, which, upon due examination, or the voluntary confession of the party accused, shall be found to be forfeited by virtue of this act, or any other act relating to his Majesty's revenue of excise; and to issue out their warrants for the sale of such candles soap or starch, and the packages and vessels, boats, horses and other cattle, waggons carts and other carriages, as shall be so by them respectively condemned; and where the party accused shall be convicted of the offence alledged against him, to award and issue warrants under their hands for the levying any pecuniary penalty or penalties so adjudged upon the goods and chattles of the said offenders, and to cause sale to be made of the said goods and chattles, if they shall not be redeemed within fourteen days, rendering to the party the overplus (if any) and for want of sufficient distress, to imprison the party offending till satisfaction be made.

Power to mitigate penalties, &c.

XXXVIII. Provided nevertheless, that it shall and may be lawful to and for the said commissioners and justices, where they shall see cause, to mitigate or lessen any penalties and forfeitures, in such manner as they shall think fit; the reasonable costs and charges of the officers, as well in making the discovery, as in the prosecution of the same, being always allowed over and above such mitigation, and so as such mitigation do not reduce the penalty

penalty to less than one fourth part thereof, over and above the said costs and charges; any thing contained in this act to the contrary notwithstanding.

XXXIX. And it is hereby further enacted, that all penalties and forfeitures in this act mentioned (all necessary charges for the recovery thereof being first deducted) shall be employed, one moiety thereof to and for the use of his Majesty, his heirs and successors, and the other moiety to the feizer or prosecutor. Application of penalties.

XL. Provided also, and be it enacted, that no writ or writs of *certiorari*, shall supersede execution, or other proceedings upon any order or orders made in pursuance of this act; but that execution and other proceedings, shall and may be had and made thereupon; any such writ or writs or allowance thereof notwithstanding. Execution not superseded by *certiorari*.

Anno vicefimo tertio

GEORGE II. Regis.

C A P. XXVI.

An Act to continue feveral Laws for the better regulating of Pilots, for the conducting of Ships and Veffels from Dover, Deal, and Ifle of Thanet, up the Rivers of Thames and Medway; and for permitting Rum or Spirits of the Britifh Sugar Plantations, to be landed before the Duties of Excife are paid thereon; and to continue and amend an Act for preventing Frauds in the Ad-meafurement of Coals within the City and Liberty of Weftminfter, and feveral Parifhes near thereunto; and to continue feveral Laws for preventing Exaétions of Occupiers of Locks and Wears upon the River Thames Weftward; and for afcertaining the Rates of Water Carriage upon the faid River; and for the better Regulation and Government of Seamen in the Merchants Service; and alfo to amend fo much of an Act made in the Firft Year of the Reign of King George the Firft, as relates to the better Prefervation of Salmon in the River Ribble; and to regulate Fees in Trials at Affizes, and Nifi Prius, upon Records iffuing out of the office of Pleas of the Court of Exchequer; and for the apprehending of Persons in any County or Place, upon Warrants granted by Juftices of the Peace in any other County or Place; and to repeal fo much of an Act made in the Twelfth Year of the Reign of King Charles the Second, as relates to the Time during which the Office of Excife is to be kept open each Day, and to appoint for how long Time the fame fhall be kept open upon each Day for the future; and to prevent the stealing or destroying of Turnips; and to amend an Act made in the Second Year of His prefent Majesty, for better Regulation of Attornies and Solicitors.

[So much as relates to the Excife.]

12 Car. 2.
c. 23. § 34.
& c. 24. § 48.
repealed.

SECT.
XII.

AND whereas by an act of Parliament paffed in the twelfth year of the reign of King Charles the fecond, intituled *An act for taking away the court of wards and liveries, and tenures in capite by knights fervice, and purveyance, and for fettling a revenue upon his Majesty in lieu thereof*, it was enacted, that the office of excife in all places where it fhall be appointed, fhall be kept open from eight of the clock in the morning, till twelve of the clock at noon, and from two of the clock in the afternoon, till five of the clock in the afternoon, for the due execution and performance of all and every the matters and things in the faid act appointed and required; and whereas the limitations and reftrictions of time in the faid act mentioned, for tranfacting the bufinefs in the faid office, have been found very inconvenient, and attended with extraordinary expences to the feveral perfons who are charged with the payment of the duties, relating to the revenues under the management of the commissioners of excife; therefore for the future, be it further enacted by the authority aforefaid, that the faid clause herein before recited, fhall, from and after the tenth day of May one thoufand feven hundred and fifty, and the fame is hereby enacted and declared to be from thenceforth repealed; and that the faid office fhall, from and after the faid tenth day of May one thoufand feven hundred and fifty, be kept open from eight of the clock in the morning, till two of the clock in the afternoon, and no longer.

Excife office to
be open from
8 o'clock till 2.

Anno

Anno vicefimo quarto

GEORGE II. Regis.

C A P. XL.

An Act for granting to His Majesty an additional Duty upon Spirituous Liquors, and upon Licences for retailing the same; and for repealing the Act of the twentieth Year of His present Majesty's Reign, intituled An Act for granting a Duty to His Majesty to be paid by distillers upon Licences to be taken out by them for retailing Spirituous Liquors; and for the more effectually restraining the retailing of distilled Spirituous Liquors; and for allowing a drawback upon the Exportation of British made Spirits; and that the Parish of Saint Mary le bon, in the County of Middlesex, shall be under the Inspection of the Head Office of Excise.

WHEREAS the immoderate drinking of distilled spirituous liquors by persons of the meanest and lowest sort, hath of late years increased, to the great detriment of the health and morals of the common people; and the same hath in great measure been owing to the number of persons who have obtained licences to retail the same under pretence of being distillers, and of those who have presumed to retail the same without licence, more especially in the cities of *London* and *Westminster*, the borough of *Southwark*, and other places within the weekly bills of mortality, contrary to the good and wholesome laws heretofore made for preventing thereof; and whereas we your Majesty's dutiful and loyal subjects the Commons of *Great Britain* in Parliament assembled, ever attentive to the preservation and health of your Majesty's subjects, have taken this great evil into our serious consideration, and proposed such laws and provisions as appear to us to be most likely to put a stop to the same; but it may so happen, that in consequence of the necessary regulations for that purpose, there may accrue a failure or deficiency in the respective funds to which the duties charged upon spirituous liquors and distillers licences were appropriated and applicable; now for the more effectual restraining such abuses, and to the end that such failure or deficiency may be made good, and that the public faith, so essential to the well-being of this kingdom, may be supported, we do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of *July* one thousand seven hundred and fifty one, there shall be raised, levied, collected and paid unto his Majesty, his heirs and successors, for the several kinds of spirituous liquors herein after mentioned specified and enumerated (over and above all duties charges and impositions, by any former act or acts of Parliament thereupon respectively set rated and imposed) the several rates and duties of excise herein after mentioned and expressed; that is to say,

For every gallon of low wines or spirits of the first extraction, made or drawn from any sort of drink or wash, brewed or made from any sort of malt or corn, or from brewers wash or tilts, or any mixture with such brewers wash or tilts, to be paid by the distillers or makers thereof, three halfpence.

Additional duties on spirituous liquors.

See former duties on low wines,

12 & 13 W. 3. c. 11.

4 A. c. 12. § 2.

16 G. 2. c. 8.

19 G. 2. c. 12.

and new duties

37 G. 2. c. 9.

2 G. 3. c. 5.

For every gallon of strong waters or aqua vitæ, made for sale of the materials aforesaid, or any of them, to be paid by the distillers or makers thereof, four pence halfpenny.

For every gallon of low wines or spirits of the first extraction, made or drawn from cyder, or any sort or kind of British materials, except those before mentioned, or any mixture therewith, to be paid by the distillers or makers thereof, one penny three farthings.

For every gallon of spirits made for sale from cyder, or any sort or kind of British materials, except those before mentioned, to be paid by the distillers or makers thereof, three pence halfpenny.

II. And for the better ascertaining, charging, collecting, raising, levying and securing the rates and duties by this act imposed on the said spirituous liquors, and preventing frauds therein; be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted, as are charged upon spirituous liquors made extracted and manufactured in, or imported into, *England, Wales, or the town of Berwick upon Tweed*, shall be under the receipt and management of the commissioners and officers of his Majesty's revenues of excise in *England* for the time being; and such of the said rates and duties as are imposed by this act upon spirituous liquors made extracted and manufactured in, or imported into, *Scotland*, shall be under the receipt and management of the commissioners and officers of excise in *Scotland* for the time being: and the said respective commissioners of excise, or the major part of them, have hereby power by commission under their respective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf: and all monies arising by the said duties in *Great Britain*, or any part thereof (the necessary charges of raising and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the public revenues, subject and liable to the same uses and purposes respectively, as the present duties on spirituous liquors and licences are now liable and appropriated unto.

20 Geo 2.
c. 37.

Duty on distillers licences to retail, repealed; and no such licence to be granted.

III. And whereas by an act of Parliament made and passed in the twentieth year of his Majesty's reign, intituled *An act for granting a duty to his Majesty to be paid by distillers upon licences taken out by them for retailing spirituous liquors*, it is enacted, that from and after the twenty fourth day of *June* one thousand seven hundred and forty seven, it should be lawful to and for the several distillers within the cities of *London* and *Westminster*, borough of *Southwark*, or weekly bills of mortality, to take out licences from his Majesty's commissioners of excise for retailing spirituous liquors; and the said commissioners were thereby authorized and required to grant such licences to every distiller and distillers within the limits aforesaid, who should apply for the same, upon payment of five pounds for every such licence, which were to be renewed yearly, upon payment of the like sum of five pounds, under certain restrictions in the said recited act mentioned; and whereas the permitting distillers to take out licences for the retailing spirituous liquors, has greatly tended to increase the drinking of spirituous liquors, many of whom have wilfully permitted and suffered the same to be tippled and drank in their shops, contrary to the direction of the said act of the twentieth year of his present Majesty's reign; be it therefore enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and fifty one, the duty of five pounds payable by every distiller for a licence to sell spirituous liquors by retail, shall cease determine and be no longer paid; and that no distiller shall have a licence, or be permitted to sell any spirituous liquors, mixed or unmixed with any ingredients by retail, after the said twenty fourth day of *June* one thousand seven hundred and fifty one.

IV. Pro-

IV. Provided always, that nothing herein contained shall extend, or be construed to extend, to repeal or vacate the several penalties and forfeitures imposed by the said act of the twentieth year of his said present Majesty's reign.

V. And be it further enacted by the authority aforesaid, that in lieu and ^{Additional} ^{duty of 20 s.} ^{on licences to} ^{retail spirits.} instead of the said duty of five pounds, granted and directed to be raised by the said act made in the twentieth year of his said present Majesty's reign, and which is hereby repealed as aforesaid, there shall, from and after the twenty fifth day of *March* one thousand seven hundred and fifty two, be raised, levied, collected and paid unto his Majesty, his heirs and successors, an additional duty of twenty shillings *per annum* for every licence that shall be taken out by any person or persons for the retailing spirituous liquors, pursuant to the directions of the act of Parliament made in the sixteenth ^{16 Geo. 2. c. 8.} ^{§ 8, &c.} year of his present Majesty's reign, intituled *An act for repealing certain duties on spirituous liquors, and on licences for retailing the same, and for laying other duties on spirituous liquors, and on licences to retail the said liquors*, and of this act, or either of them; which said additional duty of twenty shillings shall, from time to time, be paid down in like manner, and at the same time, and be raised, levied, collected and paid, by the same means and methods, and under the like penalties, as the duty upon licences to be granted by virtue of the said act made in the sixteenth year of his present Majesty's reign, is directed to be raised, levied, collected and paid.

VI. And be it further enacted by the authority aforesaid, that all and ^{12 Car. 2.} ^{c. 24.} every the powers, authorities, directions, rules, methods, penalties and forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenure in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established, for securing, enforcing, managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining, the duties or penalties thereby granted, and for preventing detecting and punishing frauds relating thereto (not otherwise altered by this act) shall be exercised, practised, applied, used, imposed, levied, recovered and put in execution, for the securing, enforcing, managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering and paying, the duties and penalties hereby granted, and for preventing detecting and punishing frauds relating thereto, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties and forfeitures, clauses, matters and things, were particularly repeated, and again enacted in the body of this present act.

VII. And whereas by an act made in the sixteenth year of his Majesty's ^{16 Geo. 2. c. 8.} ^{§ 9, 10.} reign, it is enacted, that no licence shall be granted to any person or persons whatsoever for selling by retail any spirituous liquors or strong waters whatsoever, except to such persons only who shall keep taverns, victualling-houses, inns, coffee-houses or ale-houses; and that if any such licences shall be granted to any other persons than as aforesaid, the same are thereby declared void to all intents and purposes; and it is thereby also enacted, that if any person or persons shall presume or offer to retail any of the said spirituous liquors, without taking out such licence as is therein mentioned, and renewing the same yearly in manner therein mentioned, he she or they shall respectively forfeit and lose the sum of ten pounds for each offence; and in case such person or persons shall refuse or neglect to pay the said sum of ten pounds, the same being lawfully demanded, it shall and may be lawful for any one or more justice or justices of the peace of any county, riding, division, city or liberty, upon information upon oath being made before him or them, of such refusal or neglect, by warrant under his or their hand

17 Geo. 2.
c. 17. § 18, 21.

Penalty of
10*l.* on un-
licensed retail-
ers, may be re-
covered before
a justice in
London.

26 Geo. 2.
c. 13. § 9.

Mitigation.

None to be
licensed, but
who pay to
church and
poor.

See 26 Geo. 2.
c. 13. § 10.

Penalty on un-
licensed re-
tailers, for
first offence.

and seal, or hands and seals, to commit such person or persons to the house of correction for the county, riding, division, city or liberty, wherein such person or persons shall reside, there to remain and be kept to hard labour for the space of two months, to be reckoned from the day of the said commitment; and the person or persons shall not be discharged, until he she or they shall have paid the said sum of ten pounds, or until the full expiration of the said two months; and that nothing in the said act shall extend, or be construed to enable any person or persons to sell any spirituous liquors or strong waters by retail, unless such person or persons be first licensed to sell ale or spirituous liquors, by two or more of his Majesty's justices of the peace for the county, riding, division, city or liberty, wherein such person or persons shall sell the said liquors, under the hands and seals of the said justices; and whereas by one other act made in the seventeenth year of his Majesty's reign, it is enacted, that in case where a licence shall have been granted for retailing spirituous liquors, to any person who shall at the time of granting such licence, keep a tavern, victualling-house, inn, coffee-house, or ale-house, if such person so licensed shall afterwards during the time of continuing such licence, exercise the trade of a distiller grocer or Chandler, or keep a brandy shop or shops for sale of any spirituous liquors, the licence granted in every such case shall be void; and such persons retailing spirituous liquors afterwards, shall forfeit ten pounds for every such offence, notwithstanding such licence so obtained as aforesaid; and that no licence for retailing spirituous liquors shall authorize and empower any person to whom the same may be granted, to sell such spirituous liquors in any other place, except in such houses or places thereunto belonging, wherein he she or they shall inhabit and dwell, at the time of granting such licence; and whereas it may be doubted, whether the said penalty of ten pounds can be recovered within the limits of the head office of excise in *London*, before a justice or justices of peace; be it hereby declared and enacted, that the said ten pounds penalty may be recovered; and any person retailing distilled spirituous liquors without a licence, within the limits of the said head office, may be convicted before any justice of the peace for the city county or liberty where the offence hath been or shall be committed, as well as before the commissioners of excise. And that such penalty shall not in any case, either by the said commissioners or justices of the peace, be mitigated or reduced below the sum of five pounds.

VIII. And for the further restriction of such licences, and the granting thereof, be it enacted by the authority aforesaid, that no licence for the selling by retail of spirituous liquors shall be granted, within the limits of the head office of excise in *London*, but to such as shall occupy a tenement or tenements of the yearly value of ten pounds or upwards, and for which they shall accordingly be rated and pay in the parish rates; nor to any person in any other part of the kingdom, where there are rates to church and poor, but to such as shall be assessed and pay to the church and poor in the several parishes and places in which they shall be respectively licensed; and that no licence shall be of any avail to any person not so qualified, or for any longer time than the person so licensed shall be qualified as aforesaid, but shall be absolutely void.

IX. And be it enacted by the authority aforesaid, that if any person not authorized by law, shall retail any spirituous liquors, such person shall not only be subject to the penalties now in being, for such offence of retailing spirituous liquors without licence, but all the distilled spirituous liquors that shall then, or at any time or times afterwards, within six calendar months after conviction for such offence, be found in the custody of such offender, or in the house, lodgings, shop or ware-house, where such offence shall be committed, or any court, yard, ground or place occupied therewith, whether then in the occupation of such offender or not, or in the occupation of any other person whomsoever, shall and may be seized by warrant of the said

said commissioners, or of any justice or justices of the peace, within their respective jurisdictions; and the same shall, by virtue of such warrant, forthwith on finding the same be staved, or otherwise destroyed; for which purpose any peace or parish officer authorized by such warrant as aforesaid, shall have power at any time within the space of six months after conviction as aforesaid to enter such places, and break open doors, if not opened on demand; and if any person who hath been or hereafter shall be convicted of any such offence, shall after such conviction again offend in like manner, and shall thereof be lawfully convicted as aforesaid, then, it shall and may be lawful to and for the commissioners or justices respectively, before whom such offender shall be convicted of such subsequent offence, as well to inflict the penalties by any former law to be inflicted for such offence, as also to commit such offender to the house of correction, there to be kept to hard labour, for any time not exceeding three months, and also (if they shall think fit) to order such offender to be whipt; and in case any person who shall have been convicted of such subsequent offence as aforesaid, shall offend again in like manner, such farther offence shall be deemed felony; and the offender being indicted and lawfully convicted thereof, shall suffer as in cases of felony, and may, by the justices of the peace of the county or place where such felony shall be committed, at their general or quarter sessions (who are hereby empowered to hear and determine such felony) be ordered to be transported to any of his Majesty's plantations, for any time not exceeding seven years.

For second offence;

For third offence transportation.

X. And for the better discovery and punishment of such offenders as aforesaid, be it enacted by the authority aforesaid, that it shall and may be lawful for the commissioners of excise and justices of the peace, within their respective jurisdictions, or any one or more of such justices, upon oath made before him or them, of any offence committed against this act, or any other law in force for restraining or regulating the retailing of distilled spirituous liquors, to grant their warrant to any of the peace officers, or other parish officers of the parish or place where such offence shall be sworn to have been committed, to enter and search the house, lodgings, shop, warehouse, cellars and other places where such offences shall be sworn to be committed, or in the occupation of the person sworn to be guilty thereof; and the officer or officers, person or persons authorized by such warrant, shall and may enter such houses, lodgings, shops, warehouses and other places, and break open the doors thereof, in case they be not forthwith opened upon demand, and search for and seize all such distilled spirituous liquors as they shall there find, and detain the same, until the matter of the said offence shall be heard and determined; and in case the offender be convicted of such offence, the liquors so found shall be forthwith staved and destroyed as aforesaid, and if such person shall not be convicted, then the same shall be restored.

Commissioners of excise and justices may grant search warrants.

XI. And be it enacted by the authority aforesaid, that if any distiller or other person shall knowingly sell or deliver, or cause to be sold and delivered, by his servants or others, directly or indirectly, any quantity of distilled spirituous liquors to any person, to the end that the same may be unlawfully retailed, or unto any unlicensed retailer of spirituous liquors, such distiller or other person shall forfeit and lose the sum of ten pounds, and also treble the value of all such spirituous liquors so sold or delivered; one moiety thereof to the King, his heirs and successors, and the other moiety to such person or persons as will sue for the same, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, by action of debt, bill, plaint or information, wherein no essoin, privilege, protection, wager of law, or more than one imparlance shall be granted or allowed. And if any person guilty of retailing distilled spirituous liquors shall discover the distiller or other person, who shall have knowingly supplied him with such liquors as aforesaid, and shall prosecute such distiller or other person

Penalty on distillers selling liquors, to be unlawfully retailed.

for

for the same, without fraud or wilful delay, until he be convicted thereof, such prosecutor shall not only be intitled to his said share of the penalty, but shall also be indemnified against all penalties and forfeitures incurred by him before the commencement of such his prosecution, for selling spirituous liquors without licence.

No debt under
20s. for spiri-
tuous liquors
recoverable.

Retailer tak-
ing a pledge
for liquors,
forfeits 40s.

No licence for
retailing in
gaols or work-
houses.

100l. penalty
on keeper,
for second of-
fence to for-
feit his office.

XII. And be it further enacted by the authority aforesaid, that from and after the said first day of *July* one thousand seven hundred and fifty one, no person or persons whatsoever shall be intitled unto, or maintain any cause action or suit for, or recover either in law or equity, any sum or sums of money debt or demands whatsoever, for or on account of any spirituous liquors, unless such debt shall have really been and *bona fide* contracted at one time, to the amount of twenty shillings or upwards; nor shall any particular article or item in any account or demand for distilled spirituous liquors be allowed or maintained, where the liquors delivered at one time, and mentioned in such article or item, shall not amount to the full value of twenty shillings at the least, and that without fraud or covin; and where no part of the liquors so sold or delivered shall have been returned or agreed to be returned directly or indirectly. And in case any retailer of spirituous liquors, with or without a licence, shall take or receive any pawn or pledge from any person or persons whatsoever, by way of security for the payment of any sum or sums of money owing by such person or persons for such spirituous liquors or strong waters, every such person or persons offending herein shall forfeit and lose the sum of forty shillings, for each and every pawn or pledge so taken in or received by him or them, to be levied and recovered by warrant under the hand and seal of one justice of the peace where the offence is committed; and that one moiety thereof shall be to the use of the poor of the parish where such offence is committed, and the other moiety to the informer or informers; and the person or persons to whom any such pawn or pledge doth or shall belong, shall have the same remedy for recovering such pawn, or the value thereof, as if it had never been pledged.

XIII. And be it further enacted by the authority aforesaid, that no licence shall be granted for the retailing of spirituous liquors within any gaol, prison, house of correction, work-house or house of entertainment for any parish poor; and that all licences granted or to be granted, contrary to this provision, shall be void and of no effect, from and after the said first day of *July* one thousand seven hundred and fifty one. And if any gaoler keeper or officer of any gaol prison or house of correction, or any governor master or officer of any work-house, or house for the entertainment of any parish poor, shall sell, use, lend or give away, or knowingly permit or suffer any spirituous liquors or strong waters to be sold, used, lent or given away, in any such gaols prisons or houses of correction, or brought into the same (other than and except such spirituous liquors or strong waters as shall be prescribed or given by the prescription and direction of a regular physician surgeon or apothecary, and to be applied in pursuance of such prescription, from the shop of some regular apothecary) every such gaoler, keeper, governor, master or other officer, shall, for every such offence, forfeit and lose the sum of one hundred pounds; one moiety thereof to his Majesty, and the other moiety thereof with full costs of suit, to such person or persons as will sue for the same, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, by action of debt, bill, plaint or information; wherein no essoin, privilege, protection, wager of law, or more than one imparlance shall be granted or allowed; and in case any such gaoler or other officer being convicted thereof as aforesaid, shall again offend in like manner, and be thereof a second time lawfully convicted, such second offence shall be deemed a forfeiture of his office.

XIV. And

XIV. And be it further enacted by the authority aforesaid, that from and after the said first day of *July* one thousand seven hundred and fifty one, it shall and may be lawful for his Majesty's justices of the peace, or any one of them, upon information upon oath, that any such spirituous liquors or strong waters, are kept and disposed of in any such gaol, prison, house of correction, work-house or house of entertainment for parish poor, in *Great Britain*, to enter and search, or to authorize and impower any constable headborough or other peace officer of the parish where any such places are situated, by warrant under his hand and seal, to enter and search any such gaol, prison, house of correction, work-house or house of entertainment for parish poor; and in case any such spirituous liquors or strong waters shall be found therein (except such as are directed to be used medicinally as aforesaid) it shall and may be lawful for such constable headborough or overseer of the poor, to seize such spirituous liquors or strong waters, and to cause the same to be forthwith staved and destroyed.

Justices upon
information
may search
gaols, &c.

or impower
constables.

XV. And be it enacted by the authority aforesaid, that no person shall carry or bring, or attempt or endeavour to carry or bring, any distilled spirituous liquors (except to be used in the way of medicine as herein before mentioned) into any gaol, prison, house of correction, work-house or house of entertainment for parish poor; and if any person or persons shall offend therein, it shall be lawful for the gaoler, keeper, master or chief officer of such gaol, prison, house of correction, work-house or house of entertainment for parish poor, or his or their servants to apprehend such person or persons, and to carry him her or them before a justice of the peace of the county, division, city, town corporate or liberty, where such gaol, prison, house of correction, work-house or house of entertainment for parish poor, is situate; who is hereby impowered to hear and determine such offence in a summary way, and to administer an oath to the witnesses; and if by the oath of one credible witness or otherwise, he shall convict such person or persons of such offence, he shall forthwith commit such offender or offenders to prison, or to the house of correction, there to be kept in custody for any time not exceeding three months, without bail or mainprize, unless such offenders respectively shall immediately pay down such sum or sums of money, not exceeding twenty pounds, and not less than ten pounds, as the justice shall impose upon such offenders severally, as their fines; to be paid one moiety to the informer, and the other moiety to the use of the poor of such gaol, prison, house of correction, work-house or house of entertainment for parish poor.

Penalty on
persons carry-
ing spirits into
gaols, &c.

XVI. And be it further enacted by the authority aforesaid, that every gaoler, keeper, master and chief officer of every gaol, prison, house of correction, work-house and house of entertainment for any parish poor, shall on or before the first day of *August* one thousand seven hundred and fifty one, procure one or more copy or copies of the three preceding clauses, to be printed or fairly written, and hung up in one of the most public places of his gaol, prison, house of correction, work-house or house of entertainment for parish poor, and renew the same from time to time, so that it may be always kept fair and legible; on pain of forfeiting the sum of forty shillings, for every wilful default; to be levied by warrant of any justice of the peace of the county, division, city, town corporate or liberty, where such gaol, prison, house of correction, work-house or house of entertainment for parish poor, shall be situate, to be granted on conviction of such default, in a summary way before such justice, by the oath of one or more credible witness or witnesses; which oath such justice is hereby impowered to administer. And it shall and may be lawful for every justice of peace, to enter into any gaol, prison, house of correction, work-house or house of entertainment for parish poor, within the limits of his jurisdiction, and demand a sight of such copy so hung up as aforesaid; and if the same shall not be forthwith shewn to him so hung up in some public place, fair and legible

A copy of
three preced-
ing clauses to
be hung up in
gaols.

Justice may
demand a sight
thereof.

Justices to
certify con-
victions
monthly to
the clerk of
the peace.

legible as aforesaid, such justice shall and may immediately convict such gaoler, keeper, master or officer, of such default, and so from time to time, as often as he shall think fit; one moiety of the said penalty to be paid to the informer, and the other moiety (or the whole if there be no informer) to the use of the poor of such gaol, prison, house of correction, work-house or house of entertainment for parish poor.

XVII. And be it further enacted by the authority aforesaid, that all and every his Majesty's justices of the peace within the cities of *London* and *Westminster*, and borough of *Southwark*, or within the limits of the head office of excise in *London*, shall once in every month transmit to the clerk of the peace for the county where they act, a certificate of all persons convicted before them respectively, for any offences committed against this or any former act or acts of Parliament, relating to spirituous liquors or strong waters, or for licensing the retailers thereof; who is hereby authorized and required to keep and enter the same among the public records of the court of the quarter sessions of the counties respectively, where such conviction shall be so certified; which certificates shall be evidence upon any information directed by this or any other act relating to spirituous liquors.

8 & 9 W. 3.
c. 19. § 10.

XVIII. And whereas by an act of Parliament made and passed in the eighth and ninth years of the reign of his Majesty King *William* the third, intituled *An act for repealing a clause in a former act relating to party-guiles, and for the better preventing frauds and abuses of brewers, and others chargeable with the duties of excise*, it was (amongst other things) enacted, that no common distiller or maker of low wines spirits or strong waters for sale or exportation, should at any time after the tenth day of *April* one thousand six hundred and ninety seven, erect or set up any tun, cask, washbatch, copper, still or other vessel for the brewing making or keeping any worts, wash, low wines, spirits or strong waters, nor alter or enlarge any tun, cask, washbatch, copper, still or other vessel, already erected or set up, nor should have or keep any private or concealed tun, cask, washbatch, copper, still, or other vessel, nor any private or concealed ware-house, store-house, cellar, or other place, for the brewing, making, laying or keeping any worts, wash, low wines, spirits or strong waters, without first giving notice thereof at the next office of excise, within the limits or jurisdiction whereof he or they did or should inhabit, upon pain of forfeiting for every tun, cask, washbatch, copper, still, ware-house, store-house, cellar, or other place, so erected or set up, altered or enlarged, kept private or concealed, the sum of twenty pounds; and that all and every person or persons in whose occupation any house, out-house, or other place whatsoever, was or should be, where any such private or concealed tun, cask, washbatch, copper, still, ware-house, store-house or cellar, should be discovered or found, should also forfeit and lose the sum of fifty pounds; and whereas the number of casks and other vessels used by distillers being very great, and the officers not being impowered to mark the same, so as to be enabled to distinguish the entered vessels from those that are not entered, it is impossible for the gager to prove the particular vessel unentered, and consequently to convict the offender, agreeable to the intent and meaning of the aforesaid act; and whereas distillers at present are not confined to keep their after-runnings or feints from the second extraction in any particular vessels, which makes it impossible for the gager to keep an exact stock of the said after-runnings or feints; and whereas some distillers taking the opportunity of the officers absence, do frequently charge their stills, either in the whole or in part, with wash privately brought in, and when the officers find the still so charged, the distillers alledge, by way of excuse, that such stills are charged with after-runnings or feints, which the officers are not able to disprove, by reason of their not having an exact account of the said after-runnings or feints; in which cases the revenue is greatly defrauded by the distillers obtaining relief of the duty wherewith they are charged, upon their

their complaints of an overcharge; therefore, to remedy such defects, and the better to prevent such frauds, be it enacted by the authority aforesaid, that from and after the said first day of *July* one thousand seven hundred and fifty one, every distiller or maker of low wines or spirits for sale or exportation, shall, within ten days after the said first day of *July* one thousand seven hundred and fifty one, and all persons who shall, after the said first day of *July* one thousand seven hundred and fifty one, become distillers or makers of low wines or spirits for sale or exportation, shall, ten days before he she or they distil or make any spirituous liquors, make a true and particular entry in writing, at the next office of excise within the limits whereof his her or their work-house, still-house, store-house, ware-house, or other place used for distilling or keeping wash low wines or spirits, is or shall be situate, of all and every still, copper, tun, washbatch, cask, or other vessel, which he she or they shall make use of for the brewing, distilling, working, making, laying or keeping any worts, wash, low wines, spirits or strong waters, and also of the casks or vessels which every such distiller or maker of low wines or spirits for exportation as aforesaid, shall make use of, for the brewing holding or keeping of the after-runings or feints from the second extraction, which shall from time to time be drawn from every such still (which said last mentioned casks or vessels shall not at any one time exceed two in number, at any such distillers or makers of low wines or spirits for sale or exportation) and also of all such new utensils as such distillers or makers of low wines or spirits for sale or exportation shall make use of for the purposes aforesaid; on pain that every such distiller or maker of low wines or spirits for sale or exportation, shall forfeit and lose for every such still, copper, tun, washbatch, cask, or other vessel herein before mentioned, which shall be made use of, and not entered as aforesaid, the sum of fifty pounds. And every such distiller or maker of low wines or spirits for sale or exportation as aforesaid, is hereby required to shew to the gager or officer of excise who surveys his her or their work-house, still-house, store house, ware-house, or other place used for distilling or keeping wash low wines or spirits, every such still, copper, tun, washbatch, cask, or other vessel so entered: and he the said officer is hereby required to mark the same with a particular distinct and durable mark: and every still, copper, tun, washbatch, cask, and any vessel which shall at any time or times be used by any such distiller or maker of low wines and spirits for sale or exportation, for any of the purposes aforesaid, without being so shewn or marked, shall be deemed a vessel or utensil of which no entry has been made: and if any person or persons whatsoever shall at any time or times hereafter, after such still, copper, tun, washbatch, cask, or other vessel, shall have been so marked by such officer as aforesaid, rub out or deface any such mark so fixed upon any such still, copper, tun, washbatch, cask or other vessel, by such officer as aforesaid, he she or they so offending, shall, for every such offence, forfeit and lose the sum of twenty pounds.

Distiller to enter his vessels.

Not above two vessels for brewing or keeping after-runings.

Stills and vessels entered to be marked.

XIX. And in order to enable the gager the better to detect such frauds, by having proper proof to lay before the respective courts where such and other offences against the laws relating to these duties shall be heard and determined; be it further enacted, that from and after the said first day of *July* one thousand seven hundred and fifty one, it shall and may be lawful for any gager or officer of excise, at any time or times, to take a sample of such low wines or spirits, and of feints and spent wash; paying for such spirits or low wines after the rate of ten shillings *per* gallon, and for the said feints and spent wash after the rate of one shilling *per* gallon. And in case any such distiller or maker of low wines or spirits for sale or exportation, or any workman or servant belonging to him her or them shall refuse to permit such gager or officer to take such samples as aforesaid, or shall any ways hinder or obstruct him or them in taking such samples, such distiller or maker of low wines or spirits for sale or exportation, shall, for every such offence, respectively forfeit and lose the sum of fifty pounds.

Gager may take a sample of low wines and feints, paying for it.

Penalty of obstructing.

XX. And

Notice to
gager of re-
ceiving fer-
mented wash.

XX. And whereas distillers and makers of low wines or spirits for sale or exportation, very frequently take in wash, when privately prepared, and charge their stills in the officers absence, and by these means run great quantities of wash low wines and spirits; the better to prevent such frauds for the future, be it further enacted, that from and after the said first day of *July* one thousand seven hundred and fifty one, every distiller or maker of low wines or spirits for sale or exportation, within the limits of the weekly bills of mortality, shall, twenty four hours at least, and in other parts of *Great Britain* forty eight hours at least, before he she or they receive any quantity of wine, cyder, sugar, water, or any kind of fermented wash whatsoever, into his her or their custody, give notice to the gager or officer of excise who surveys his her or their work-house, of the particular quantity of such wine, cyder, sugar, water, or any kind of fermented wash, and the species thereof; and of the time when he she or they shall intend to receive the same into his her or their custody; on pain of forfeiting and losing for every offence in not giving such notice, the sum of fifty pounds.

Drawback on
exportation.
By 2 Geo. 3.
c. 5. all draw-
backs cease,
spirits for ex-
portation being
exempted from
the excise.

XXI. And for the encouragement of the exportation of spirits drawn or made in *Great Britain* from the materials aforesaid, or any of them; be it enacted by the authority aforesaid, that from and after the said first day of *July* one thousand seven hundred and fifty one, there shall be a drawback or allowance of the several and respective duties charged by this act, on such spirits so drawn or made in *Great Britain*, which shall be exported to parts beyond the seas; and upon oath being made before any two or more of the commissioners of excise, or justices of the peace for the county or place from whence any such spirits are intended to be exported, that the duties of the same are duly entered and paid, and that the same are exported for merchandize to be spent beyond the seas; and upon producing a certificate under the hands of the officers of excise for the port or place where such spirits were shipped, of the quantity so shipped, and that the same were shipped in the presence of such officers; the distiller or distillers, or other person or persons exporting the same, shall be allowed or paid back by the commissioners of excise, or their collector for the port or place where such spirits shall be shipped off, the several duties charged thereupon by this act accordingly.

Brewers, di-
stillers, &c.
not to act as
justices in
matters of the
distillery.
26 Geo. 2.
c. 13. § 12.

XXII. And be it further enacted by the authority aforesaid, that from and after the said first day of *July* one thousand seven hundred and fifty one, no person or persons whatsoever, being a common brewer of ale or beer, or inn-keeper, distiller, or other seller of or dealer in any kind of spirituous liquors, or who is or are, or shall be interested in any of the said trades or businesses, shall, during such time as he or they shall be such common brewer, inn-keeper, distiller, or other seller of or dealer in spirituous liquors, or interested in any of the said trades or businesses, be capable or have any power to act, or shall be directly or indirectly concerned in acting as a justice of the peace, in any matter or thing whatsoever which shall any ways concern the execution of the powers or authorities given or granted by any act or acts of Parliament, in any wise relating to distillers or makers of low wines spirits or strong waters for sale, or to the duty or duties imposed upon low wines spirits or strong waters, or any other kind of spirituous liquors whatsoever, or to the granting licences to the retailers of spirituous liquors.

XXIII. And whereas it has been doubted whether the several powers, authorities, directions, rules, methods, penalties, punishments and forfeitures, clauses matters and things, which were provided, settled, directed, established or imposed, by any act or acts of Parliament made since the sixth year of his present Majesty's reign, relating to the selling spirituous liquors without licence, might be lawfully exercised, imposed, inflicted and recovered, against any person for retailing spirituous liquors in less quantity than two gallons, in regard the quantity of spirituous liquors which might be lawfully sold with-
out

out licence, without subjecting the seller thereof to be deemed a retailer of spirituous liquors, is different in the said act of the sixteenth year of his present Majesty's reign, from that in the seventeenth year of his said Majesty's reign, intituled *An act for granting to his Majesty the surplus or remainder of the monies arisen or to arise by the duties on spirituous liquors, granted by an act of the last session of Parliament; and for explaining and amending the said act in relation to the retailers of such liquors; and for establishing an agreement with the united company of merchants of England trading to the East Indies*; now, in order to put an end to such doubts, be it enacted and declared, that all and every the powers, authorities, directions, rules, methods, penalties, punishments and forfeitures, clauses matters and things, provided, settled, directed, established or imposed, by any act or acts of Parliament made since the sixth year of his present Majesty's reign, relating to the selling spirituous liquors without licence (except the forfeiture or penalty of one hundred pounds imposed by an act of the ninth year of his present Majesty's reign, intituled *An act for laying a duty upon the retailers of spirituous liquors, and for licensing the retailers thereof*) may for the future, and from the time of the commencement of the said act of Parliament made in the seventeenth year of his present Majesty's reign, might have been lawfully exercised, practised, applied, used, imposed, inflicted, levied and recovered, in regard to all and every person and persons that have offended, or shall offend, against the said acts of the sixteenth and seventeenth years of his said Majesty's reign, or this act, or any or either of them, in like manner as they might have been in relation to persons offending against the said several and respective acts, or any of them, made since the sixth year of his said present Majesty's reign.

XXIV. And whereas by a clause in an act of Parliament passed in the ninth year of his present Majesty, intituled *An act for laying a duty upon the retailers of spirituous liquors, and for licensing the retailers thereof*, it is enacted, that nothing in the same act contained should extend to enable any person to sell any spirituous liquors or strong waters by retail, unless such person be first licensed by two or more justices of the peace for the county or place where such person should sell the said liquors, under the hands and seals of the said justices; for which licence or licences the sum of two shillings and six pence, and no more, should be paid to the clerks of such justices, and no fee or sum of money, or other reward whatsoever, to the clerk or clerks of the peace for entering the same, or on any other account, on pain of forfeiting five pounds, in case any of the said justices clerks, or any clerk of the peace, should ask or receive any fee, other than as above, on account of such licences; and whereas by another clause in an act of Parliament passed in the sixteenth year of the reign of his present Majesty, intituled *An act for repealing certain duties on spirituous liquors, and on licences for retailing the same, and for laying other duties on spirituous liquors, and on licences to retail the said liquors*, the said first recited act is in part repealed; and some doubts having arisen whether the said first recited clause, limiting the fees for licences to two shillings and six pence each, be repealed or not, the clerks of justices of the peace in many parts of this kingdom have taken larger fees for such licences, contrary to the intention of the said act; and whereas no particular method is prescribed in the same act for the recovery of the before mentioned penalty of five pounds; now, to put an end to all doubts concerning the said first recited clause, and the method of suing for and recovering the said penalty therein contained, be it declared and enacted by the authority aforesaid, that the said recited clause in the aforesaid act of the ninth year of his present Majesty's reign, restraining, or intending to restrain, the clerks of justices of the peace for asking or receiving more than two shillings and six pence for each licence therein mentioned, is now, and shall from henceforth be and remain in full force.

XXV. And be it further enacted by the authority aforesaid, that all penalties and forfeitures by the said first recited clause imposed, shall or may

16 Geo. 2.

c. 8.

17 Geo. 2.

c. 17.

Powers and

penalties, &c.

of any acts

since 6 Geo. 2.

relating to sel-

ling spirits, to

be in force.

9 Geo. 2.

c. 23 § 2.

11 Geo. 2.

c. 26. § 1.

9 Geo. 2.

c. 23. § 14.

16 Geo. 2.

c. 8.

Fees of ju-

stices clerks

for licences,

25. 6d.

Penalties of 9
G. 2. c. 23.
§ 14. how re-
covered, &c.

Aqua vite
made in Scot-
land exempt-
ed.

12 Car. 2.
c. 24.

Parish of saint
Mary le Bon to
be under the
head office of
excise.

Persons assem-
bling riotously
to rescue, &c.
to be trans-
ported.

4 Geo. 1. c. 11.

6 Geo. 1. c. 23.

be sued for levied and recovered by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or by indictment at the assizes, or at the general or quarter sessions of the peace of the county or place where such offence shall be committed, for the use of the person or persons who shall sue or prosecute for the same; in which suits no essoin, wager of law, or more than one imparlance shall be allowed.

XXVI. Provided nevertheless, that nothing in this act contained shall extend to charge with any of the duties directed to be paid levied or received as aforesaid, any spirits made or distilled from malt, and retailed and consumed within that part of *Great Britain* called *Scotland*, which spirits are commonly called and known by the name of *aqua vite*, in that part of the kingdom, or to subject the makers sellers and retailers thereof, within that part of the kingdom, to take such licences as are herein before directed.

XXVII. And whereas by an act of Parliament made and passed in the twelfth year of the reign of his late Majesty King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*; it is amongst other things, enacted, that all parts of the cities of *London* and *Westminster*, and the borough of *Southwark*, and the several suburbs thereof, and parishes within the weekly bills of mortality, shall be under the immediate care inspection and management of the head office of excise in *London*; and whereas since the passing of the said act, the parish of *Saint Mary le Bon* in the county of *Middlesex*, is greatly increased in buildings and inhabitants, and is contiguous to the parishes within the said bills of mortality; be it therefore further enacted by the authority aforesaid, that the said parish of *Saint Mary le Bon*, shall, from and after the said first day of *July* one thousand seven hundred and fifty one, be deemed and taken, and is hereby declared to be under the immediate care inspection and management of the said head office of excise; any law custom or usage to the contrary thereof in any wise notwithstanding.

XXVIII. And it is further enacted by the authority aforesaid, that if any persons, to the number of five or more, shall, from and after the said first day of *July* one thousand seven hundred and fifty one, in a tumultuous and riotous manner assemble themselves to rescue any offenders against this or any other act, relating to spirituous liquors or strong waters, or for licensing the retailers thereof, or to assault beat or wound any person or persons who shall have given, or be about to give any information against, or shall have discovered or given evidence against, or shall seize or bring to justice, any person or persons offending against this or any of the said former acts, or forceably to oppose the execution of any of the powers given by this act, that then, all and every person or persons so assembling, their aiders and abettors, being thereof lawfully convicted, shall be, and be adjudged to be guilty of felony; and every such felon shall be subject and liable to the like pains and penalties, as in cases of felony; and the courts by and before whom he she or they shall be convicted, shall have full power and authority of transporting such felon and felons for the space of seven years, to any of his Majesty's colonies or plantations in *America*, upon the like terms and conditions as are given directed and enacted by an act made in the fourth year of the reign of his late Majesty King *George* the first, intituled *An act for the further preventing robbery burglary and other felonies, and for the more effectual transportation of felons, and unlawful exporters of wooll*; and by an act made in the sixth year of the reign of his said late Majesty King *George* the

the first, intituled *An act for the further preventing robbery burglary and other felonies; and for the more effectual transportation of felons.*

XXIX. And be it further enacted and declared by the authority aforesaid, ^{Penalties how recovered, &c.} that all fines penalties and forfeitures imposed by this or any other act relating to, the duties of excise, or other duties under the management of the commissioners of excise, shall be sued for, levied, recovered or mitigated, by such ways means and methods, as any fine penalty and forfeiture is or may be recovered or mitigated by any law or laws of excise (not otherwise directed by this act) or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same.

XXX. And it is hereby enacted by the authority aforesaid, that if any ^{Limitation of actions.} person or persons shall, at any time or times, be sued or prosecuted for any thing by him or them done or executed in pursuance of, or by colour of this act, or of any matter or thing in this act contained, such action or prosecution shall be commenced within the space of three months next after the offence shall be committed, and shall be laid in the proper county; and such person or persons shall and may plead the general issue, and give the special ^{General issue.} matter in evidence for his and their defence; and if upon trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his suit or prosecution; or if judgement be given for the defendant or defendants, upon demurrer or otherwise, then such defendant or defendants shall have treble costs to him or them awarded against ^{Treble costs.} the plaintiff or plaintiffs.

XXXI. And be it further enacted by the authority aforesaid, that all persons sued or prosecuted for any thing done in, or relating to, the execution ^{Persons sued for things done in executing this act, protected by 11 Geo. 2. c. 26.} of this present act, shall be intitled to all the privileges and benefits for their legal defence that are provided or enacted in or by an act of Parliament made in the eleventh year of his Majesty's reign, intituled *An act for the enforcing the execution of an act made in the ninth year of his Majesty's reign, (intituled An act for laying a duty on the retailers of spirituous liquors, and for licensing the retailers thereof)* for persons employed in the execution of the said act.

XXXII. And for the encouragement of those who shall discover offences ^{If penalties are not paid, commissioners to reward informers.} committed against this act; be it enacted by the authority aforesaid, that from and after the said first day of *July* one thousand seven hundred and fifty one, where any person or persons shall be lawfully convicted of any offence in unlawfully retailing distilled spirituous liquors, and the pecuniary penalty hereby, or by any other act of Parliament inflicted for such offence, shall not be paid, and cannot be levied by the space of one month next ensuing the time of such conviction, it shall and may be lawful for the commissioners of excise in *England* and *Scotland* respectively, to cause such reward as they shall think fit, not exceeding five pounds each, to be paid to the several and respective persons who shall appear to them to be intitled thereto as informers, out of any monies in their hands arising by any penalties or forfeitures for the like offences as aforesaid.

Anno vicefimo quarto

GEORGE II. Regis.

C A P. XLI.

*An act for the more effectual securing the Duties upon Tobacco.**[So much as relates to the preventing the fraudulent removal of Tobacco.]*

No tobacco or tobacco stalks above 24 lb. nor snuff above 10 lb. to be carried by land without certificate and affidavit.

SECT.
IX.

A

ND be it further enacted by the authority aforesaid, that from and after the twenty ninth day of September one thousand seven hundred and fifty one, no tobacco or tobacco stalks exceeding twenty four pounds weight, nor any snuff exceeding ten pounds weight, shall be in any form or manner whatsoever, removed carried or conveyed by land from any port or place of importation in *Great Britain*, to any other port or place within this kingdom, unless in the manner herein after directed; that is to say, if it is unmanufactured tobacco, which is to be carried by land as aforesaid, the same shall not be conveyed removed or pass without a certificate being first had and obtained from the collector and comptroller, or other chief officers at the port or place where such tobacco was imported, together with the importer's oath thereto (in case such importer shall apply for the same) that the duties thereof were paid or secured at the importation, and by whom, and the time when, and in what ship or vessel, ships or vessels, the same and every part thereof was imported; and in case the person applying for the same be a purchaser from the importer, then on oath of such purchaser, attesting the marks and numbers of the identical hoghead or hogheads so purchased, or out of which the said tobacco was taken, and from whom purchased, and the time when: and if it is tobacco stalks or snuff, or other manufactured tobacco which is to be carried by land as aforesaid, the same shall not be conveyed removed or pass without a certificate, and oath of the importer (in case the importer applies for the same) being first had and obtained as aforesaid, that such stalks were stripped or separated, or such snuff or other manufactured tobacco was made from one or more hoghead or hogheads of tobacco, for which the duties were by him paid or secured at the time of importation; and in case the person applying for such certificate be a purchaser, such purchaser shall make oath, that such stalks were stripped or separated, or such snuff or other manufactured tobacco was made, from one or more hoghead or hogheads of tobacco, which had been delivered and received according to the directions of this act. Which said several certificates such officer and officers are hereby required and directed to grant, and after writing the same off their books, to deliver to all and every person or persons who shall apply to him or them for the same, without any fee or reward whatsoever for such certificates or oaths; on pain of forfeiting the sum of ten pounds for every such offence.

The package marks, numbers, weight and species, &c. of goods, to be indorsed on the certificate.

X. And it is hereby enacted, that before any such tobacco, tobacco stalks, or snuff, for which such certificate is granted, shall be removed or carried by land as aforesaid, the proprietor factor or agent thereof shall describe and insert on the back of such certificate, in a fair and legible manner, the names of each particular package, in which such goods are contained, together with the particular marks and numbers set on each package, and also the true and exact weight of each particular species of goods contained in each particular package, and the place from whence the same are to be delivered, and to which they are

are to be carried and conveyed, and by whom, and the name of the person to whom the goods are consigned; and such proprietor factor or agent shall subscribe his her or their name or names, and make oath to the truth thereof: and the certificate so granted, shall express the number of days it shall continue in force, and shall accompany the goods to such place to which they are to be carried and conveyed; and upon its coming to such place, the person or persons receiving the same, or to whom the goods belong, shall cause such certificate to be delivered to the chief officer of the customs, if any such there be; and in case there be no officer of the customs, then to the officer of the excise of the division whereunto such goods are carried and conveyed: and such officer is hereby directed to examine the same with the goods; and if they agree therewith, the goods may be taken away and disposed of by the person or persons to whom of right they belong or appertain; and such officer is thereupon to enter such certificate distinctly in a book to be kept by him for that purpose: and the officer of customs or excise receiving such certificate, shall from time to time transmit an account of the same to the officer to be appointed by the high treasurer or commissioners of the treasury for keeping such accounts.

See 26 Geo. 2. c. 13. § 4. with the owner's name and oath. Certificate to accompany the goods.

XI. And be it further enacted, that the officers of the customs who shall grant such original certificates at the port or place of importation, shall once in every month transmit duplicates thereof to the person to be appointed by the high treasurer or commissioners of the treasury for keeping the accounts herein after mentioned.

XII. And be it further enacted by the authority aforesaid, that if any tobacco or tobacco stalks exceeding twenty four pounds weight, or any snuff exceeding ten pounds weight, shall from and after the said twenty ninth day of *September* one thousand seven hundred and fifty one, be found removing by land from the port or place of importation, without having one or other of the certificates herein before directed, all such tobacco, tobacco stalks, and snuff, and the casks chests cases or other package containing the same, together with the horses, cattle, carts, waggons, and all other carriages whatsoever, employed or in any ways made use of in the removing, or carriage or conveyance of such tobacco tobacco stalks and snuff, or any or either of them, shall be forfeited and lost; and shall and may be sued for, and prosecuted by any officer or officers of the customs or excise in the manner herein after directed. And the carrier or other person employed or entrusted in the removing carrying or conveying such goods, or any of them, shall, besides the loss of his cattle and carriages, also be committed to the county gaol for the space of one month by any justice of the peace for the county where the offence is committed, or the offender shall be found. And if any person or persons whatsoever shall counterfeit forge erase or in any wise alter any such certificate or duplicate thereof as herein before is mentioned and described, or shall cause or procure the same, or either of them, to be counterfeited, forged, erased or altered in any respect, he she or they so offending shall forfeit and pay the sum of fifty pounds for every such offence, to be sued for, recovered, levied and divided, in the manner as is herein after expressed.

Tobacco, tobacco stalks above 24 lb. or snuff above 10 lb. removing without certificate, forfeited, with the horses and carriages;

Carrier to be committed.

Penalty of counterfeiting certificate.

XXII. And be it further enacted by the authority aforesaid, that from and after the said twenty ninth day of *September* one thousand seven hundred and fifty one, no tobacco or tobacco stalks exceeding twenty four pounds weight, nor any snuff exceeding ten pounds weight, which shall have been removed or carried away coastwise, or by water, from the port or place of importation in *Great Britain*, to any other port or place within this kingdom, shall afterwards be removed or carried from thence by land to any other place whatsoever, without a certificate being first had and obtained from the collector and comptroller, or the chief officers of the customs at the port or place to which such goods were carried coastwise or by water as aforesaid, that it appears to them by the entries of the certificate or certificates in their books which came with the goods from the port or place of importation, that the duties thereof

No tobacco or stalks above 24 lb. or snuff above 10 lb. carried coastwise, to be removed by land without certificate.

thereof were paid or secured at the said port or place of importation; and also in what ship or vessel, ships or vessels, such goods and every part thereof came or were brought coastwise or by water as aforesaid, and the time when; and also that the person or persons who shall apply to them for the same, had made oath to the truth thereof. Which said certificate such officers are hereby required and directed, after writing the same off in their books, to grant and deliver to every person and persons who shall apply to them for the same; and shall immediately transmit a duplicate of such certificate to the person appointed by the lord high treasurer, or the commissioners of the treasury for the time being, for keeping the accounts herein after mentioned. And that before any such tobacco, tobacco stalks, or snuff, for which such certificate is granted, shall be removed or carried by land as aforesaid, the proprietor thereof, or his factor or agent, shall describe and insert on the back of such certificate, in a fair and legible manner, the names of each particular package in which such goods are contained, together with the particular marks and numbers set on each package, and also the true and exact weight of each particular species of such goods contained in each particular package, and the place and places from whence the same were brought, and to which they are to be carried and conveyed, and the name of the person to whom the same shall be sent; to which such proprietor factor or agent shall subscribe his her or their name or names, and make oath to the truth thereof. And if any tobacco, tobacco stalks, or snuff, exceeding the respective quantities before mentioned, shall, from and after the said twenty ninth day of *September* one thousand seven hundred and fifty one, be found removing by land from the port or place of its importation, without such certificate therewith as is herein before directed to be granted by the proper officers; or if upon examination it shall appear that such certificate is forged or counterfeited; all such tobacco, tobacco stalks, and snuff, and the casks chests cases or other package containing the same, together with the horses, cattle, carts, waggons, and all other carriages whatsoever, employed or in any wise made use of in the removing or carriage or conveyance of such tobacco tobacco stalks and snuff, or any or either of them, shall be forfeited and lost, and shall and may be seized and prosecuted by any officer or officers of the customs in the manner herein after directed. And the carrier or other person employed or intrusted in the removing carrying or conveying such goods, or any of them, shall, besides the loss of his cattle and carriages, also forfeit and lose the sum of ten pounds, and be committed to the county gaol for one month, by any justice of the peace for the county where the offence is committed or the offender shall be found. And if any person or persons whatsoever shall counterfeit forge erase or in any wise alter any such certificates or duplicate thereof as are directed by this act, or shall cause or procure the same, or either of them, to be counterfeited erased or altered in any respect, he she or they so offending shall forfeit and lose the sum of one hundred pounds for every offence, to be sued for, recovered, levied and divided, in the manner as herein after is expressed.

Penalties on
carrier.

The package
to be marked.

XXIII. And be it further enacted by the authority aforesaid, that from and after the said twenty ninth day of *September* one thousand seven hundred and fifty one, no tobacco or tobacco stalks exceeding the quantity of twenty four pounds weight, nor any snuff exceeding ten pounds weight, shall be conveyed or carried by land from any place in *Great Britain*, to any other place in *Great Britain*, in any hogshead, cask, chest or package, unless such hogshead, cask, chest or package, be stamped or marked on the outside with the respective words, *Tobacco*, *Tobacco stalks*, or *Snuff*, in large letters, not less than three inches in length, under the penalty and forfeiture of all such tobacco, tobacco stalks, or snuff, with the package thereof, and one shilling for every pound weight thereof, to be paid by the owner of such tobacco tobacco stalks or snuff.

XXVII. And

XXVII. And be it enacted by the authority aforesaid, that from and after the said twenty ninth day of *September* one thousand seven hundred and fifty one, all tobacco, tobacco stalks, and snuff, which shall be seized and condemned, shall be burnt and destroyed in the presence of the collector and comptroller of the customs for the port where such tobacco shall happen to be at the time of such condemnation, or in the presence of such officer as shall be appointed by them for that purpose; and if there shall be no such officer of the customs at the place where such tobacco shall be at the time of the condemnation thereof, then in the presence of the collector or supervisor of excise of the district in which such place is situate: and that all rewards or allowances, to which the officer or officers who shall seize and prosecute the same are intitled to by law, shall be paid by the receivers general of the customs at *London* or *Edinburgh* respectively, or by the respective collector in the out-ports where such tobacco tobacco stalks or snuff was seized and burnt or destroyed, to such officer or officers, out of any of the duties or revenues arising from the customs applicable to incidents; that is to say, if it is tobacco or tobacco snuff so burnt and destroyed, the same shall be paid at and after the same rate and proportion as if the said tobacco or tobacco snuff had been sold on condemnation for six pence *per* pound; and if it is tobacco stalks, or damaged tobacco, then the officer so seizing shall have and be intitled unto one penny *per* pound for every pounds weight of tobacco stalks or damaged tobacco so condemned and burnt, in lieu of all other allowances.

Tobacco, &c.
seized and
condemned to
be burnt.

Rewards to be
paid out of
the customs.

See 3 Geo. 3.
c. 22. § 2.

XXVIII. Provided always, that the officers of customs or excise respectively, in whose presence the same shall be burnt, shall certify to the commissioners of the customs in such part of the united kingdom where the same shall be burnt, the exact quantity so burnt, whereupon the said commissioners shall grant their order for the payment of the said rewards or allowances in manner above mentioned; and if the same shall have been burnt in the presence of such officer of excise, then the said commissioners shall order the same to be paid by the receivers general of the customs in either part of the united kingdom, as the same shall happen.

XXXIII. And be it further enacted by the authority aforesaid, that one moiety of the several penalties and forfeitures in this act before mentioned, shall be to the use of his Majesty, his heirs and successors, and the other moiety to the use of such person and persons as shall inform prosecute or sue for the same; and that all the same penalties and forfeitures shall and may be prosecuted and sued for, and the causes and controversies arising thereupon, tried, heard and determined, in any of his Majesty's courts of record at *Westminster*, if the offence shall be committed in *England*, or if the offender or offenders be in *England* at the time of commencing the prosecution; or in the court of exchequer at *Edinburgh*, if the offence shall be committed in *Scotland*, or if the offender or offenders be in *Scotland* at the time of the commencing the prosecution; at the election of the commissioners of his Majesty's customs in that part of the said united kingdom where the offence or offences shall be committed; wherein no essoin, protection, wager of law, or more than one imparlance shall be allowed; any law usage or custom to the contrary notwithstanding.

Application
and recovery
of penalties.

XXXIV. And be it further enacted by the authority aforesaid, that if any action or suit shall be commenced against any person or persons for any thing done in pursuance of this act, the defendant or defendants in such action or suit may plead the general issue, and give this act, and the special matter in evidence, at any trial to be had thereupon; and that the same was done in pursuance of and by authority of this act; and if it shall appear so to have been done, then the jury shall

General issue.

find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his action after the defendant or defendants shall have appeared, or if judgement shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall and may recover treble costs, and have the like remedy for the same as defendants have in other cases by law.

Anno vicefimo sexto

G E O R G I I II. Regis.

C A P. XIII.

An Act for the more effectually preventing the fraudulent Removal of Tobacco by Land or Water, and for the Ease of the fair Trader in Tobacco; and for ascertaining the Rates payable for the Portage of certain Letters; and for amending and explaining the Laws relating to the Sale of Spirituous Liquors by Retail.

24 Geo. 2.
c. 41.

WHEREAS the several provisions for preventing the fraudulent removal of tobacco by land or water, contained in an act made in the twenty fourth year of his present Majesty's reign, intituled *An act for the more effectual securing the duties upon tobacco*, have commencement from the twenty ninth day of September one thousand seven hundred and fifty one; notwithstanding which provisions, such tobacco as was imported before that time hath been or may be removed by land or water, otherwise than by the said act is directed; inasmuch as the same, having been imported before that time, cannot be subject to the regulations prescribed by the said act: and whereas the continuance of this liberty may encourage the importers or possessors of uncustomed tobacco, to pretend that the same was imported before the said twenty ninth day of September one thousand seven hundred and fifty one; and under that pretence, tobacco imported since that time, and tobacco stalks stripped, and snuff manufactured therefrom, may be removed otherwise than by the said act is directed, to the great prejudice both of the public revenue and of the fair trader: and whereas it may reasonably be supposed that all such tobacco as was imported, and was stock in hand before that time, hath been or might have been since disposed of: now, for preventing frauds equally injurious to the public revenue and the fair trader; be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of June one thousand seven hundred and fifty three, no tobacco imported into Great Britain before the said twenty ninth day of September one thousand seven hundred and fifty one, and no tobacco stalks stripped, or snuff manufactured from tobacco so imported, shall be permitted to be removed by land or water; upon pain that all such tobacco tobacco stalks or snuff so removed shall be forfeited, and shall and may be seized and prosecuted, and after condemnation burnt and destroyed by such persons, and in such manner and form, and with such rewards for seizing the same, as by the said act is directed in relation to any tobacco tobacco stalks or snuff, on the removal whereof certificates are by the said act required.

H. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for any officer of the customs or excise to seize

seize and prosecute any tobacco, tobacco stalks, or snuff, which shall be removed from one place to another in greater quantities than by the said act are allowed, and shall not be attended with such certificates as by the said act are required. And the proof that such tobacco tobacco stalks or snuff had before been removed from the port of importation with a proper certificate, and that the duties payable thereon had been paid or secured, shall be upon the claimer or claimers of the tobacco tobacco stalks and snuff so seized, and not upon the officer or officers so seizing and prosecuting the same.

Tobacco, &c.
removed with-
out certificate,
may be seized,
&c.
Proof to lie on
the claimer.

III. Provided always, that nothing in this act or in the said act contained, shall extend to prohibit the exportation to parts beyond the seas of any tobacco which hath been imported before the twenty ninth day of September one thousand seven hundred and fifty one, and shall be exported at any time before the twenty ninth day of September one thousand seven hundred and fifty four, from any port where the same shall be on the first day of June one thousand seven hundred and fifty three.

IV. Provided also, that if on the back of any certificate to be granted by virtue of the said act for removing or carrying any tobacco tobacco stalks or snuff by land, the inn from whence the same shall be carried shall be described, such certificate shall be as effectual, to all intents and purposes, as if the name of the person by whom the same shall be carried or conveyed, were inserted thereon; any thing in the said act to the contrary thereof in any wise notwithstanding.

The inn from
whence tobac-
co is carried,
to be indorced
on the certifi-
cate.

V. Provided also, that every certificate to be granted by virtue of the said act, for removing or conveying tobacco tobacco stalks or snuff to be carried by land or by water from one port or place to another, shall be, and be deemed, a proper certificate for that purpose, although in such certificate the name or names of the person or persons by whom the said tobacco was imported, or by whom the duties payable thereon were paid or secured, be not inserted therein, so as every other requisite directed by the said act in case of such removal be observed, and the name or names of the importer or importers of such tobacco be retained and expressed in the bill or bills from which such certificates are in the accustomed manner prepared; such bill or bills to be delivered to the collector or other chief officer or officers of the port where the said tobacco shall have been imported; any thing in the said act to the contrary thereof in any wise notwithstanding.

Importer's
name, or per-
son who paid
the duties,
need not be
inserted.

VI. Provided also, that the second purchaser of any entire hoghead of unmanufactured tobacco shall and may be intitled to the benefit of a certificate, on the removal of any such tobacco, or of any stalks stripped, or any snuff or manufactured tobacco made therefrom, by land or by water, in like manner as certificates by the said act are directed to be granted to the first purchaser from the importer: and that in all such certificates so to be granted to such second purchaser of any entire hoghead or hogheads of such tobacco, the name of the importer or importers, seller or sellers thereof, may be omitted; provided that the seller to such second purchaser shall have delivered to the collector or other chief officer of the port where such tobacco shall have been imported, such and the like account as the importer or importers thereof are by the said act required to give.

Second pur-
chaser to have
a certificate.

VII. And whereas by an act made in the ninth year of the reign of her late Majesty Queen Anne, intituled, *An act for establishing a general post office for all her Majesty's dominions, and for settling a weekly sum out of the revenues thereof for the service of the war, and other her Majesty's occasions*, the post master general, and his deputy and deputies, is and are authorized to demand, have, receive and take, for the portage and conveyance of every single letter or piece of paper sent to and from the general post office in London, to and from any parts or places in Great Britain, or the kingdom of Ireland, certain rates in the said act mentioned; and whereas one or more writ or writs, or other proceedings

Post Office.

proceedings at law, are frequently sent inclosed in a letter, or wrote upon one and the same piece of paper with a letter; be it declared and enacted by the authority aforesaid, that every such writ and every such proceeding at law, shall be rated taxed and paid for as a several and distinct letter, according to the rates mentioned in the said act.

VIII. And whereas patterns of cloth silk stuff, and small samples of other sorts of goods, and other things, not being paper, are frequently sent inclosed in a single letter or piece of paper; be it declared and enacted by the authority aforesaid, that for every single letter or cover containing one or more paper or papers with patterns, or containing one or more pattern or patterns of cloth silk or stuff, or one or more sample or samples of any other sort of goods, or one or more piece or pieces of any other sort of thing inclosed therein or affixed thereto, though not paper, if the same together do not weigh an ounce weight, the rates payable by the said act for a double letter shall be paid, and no more.

16 Geo. 2.
c. 8. § 9, 10,
11.

IX. And whereas by an act made in the sixteenth year of his Majesty's reign, intituled *An act for repealing certain duties on spirituous liquors, and on licences for retailing the same, and for laying other duties on spirituous liquors, and on licences to retail the said liquors*, it is enacted, that no licence shall be granted to any person or persons whatsoever for selling by retail any spirituous liquors or strong waters whatsoever, except to such persons only who shall keep taverns, victualling-houses, inns, coffee-houses or ale-houses, and that if any such licences shall be granted to any other persons, the same are thereby declared void to all intents and purposes; and it is thereby also enacted, that if any person or persons shall presume or offer to retail any of the said spirituous liquors without taking out such licence as is therein mentioned, and renewing the same yearly, in manner therein mentioned, he she or they shall respectively forfeit and lose the sum of ten pounds for each offence; and in case such person or persons shall refuse or neglect to pay the said sum of ten pounds, the same being lawfully demanded, it shall and may be lawful for any one or more justice or justices of the peace of any county, riding, division, city or liberty, upon information upon oath being made before him or them of such refusal or neglect, by warrant under his or their hand and seal, or hands and seals, to commit such person or persons to the house of correction for the county, riding, division, city, or liberty, wherein such person or persons shall reside, there to remain and be kept to hard labour for the space of two months, to be reckoned from the day of the said commitment; and the person or persons shall not be discharged until he she or they shall have paid the said sum of ten pounds, or until the full expiration of the said two months; and that nothing in the said act shall extend, or be construed to enable any person or persons to sell any spirituous liquors or strong waters by retail, unless such person or persons be first licensed to sell ale, by two or more of his Majesty's justices of the peace for the county, riding, division, city or liberty, wherein such person or persons shall sell the said liquors, under the hands and seals of the said justices; and whereas by one other act made in the seventeenth year of his Majesty's reign, intituled *An act for granting to his Majesty the surplus or remainder of the monies arisen or to arise by the duties on spirituous liquors, granted by an act of the last session of Parliament, and for explaining and amending the said act in relation to the retailers of such liquors, and for establishing an agreement with the united company of merchants of England, trading to the East Indies*, it is enacted, that in case where a licence shall have been granted for retailing spirituous liquors to any person who shall at the time of granting such licence keep a tavern, victualling-house, inn, coffee-house or ale-house, if such person so licensed shall afterwards during the time of continuing such licence exercise the trade of a distiller grocer or chandler, or keep a brandy shop or shops

17 Geo. 2.
c. 17, § 18, 21.

shops for sale of spirituous liquors, the licence granted in every such case shall be void; and such persons retailing spirituous liquors afterwards, shall forfeit ten pounds for every such offence, notwithstanding such licence so obtained; and that no licence for retailing spirituous liquors shall authorize any person to whom the same may be granted to sell such spirituous liquors in any other place, except in such houses or places thereunto belonging, wherein he she or they shall inhabit and dwell at the time of granting such licence, which penalties by virtue of the said act made in the seventeenth year of his present Majesty's reign may be mitigated by such ways means and methods as any penalty or forfeiture may be mitigated by any law or laws of excise; and whereas in and by a clause in an act of Parliament made in the twenty-fourth year of his present Majesty's reign, intituled *An act for granting to his Majesty an additional duty upon spirituous liquors, and upon licences for retailing the same, and for repealing the act of the twentieth year of his present Majesty's reign, (intituled An act for granting a duty to his Majesty to be paid by distillers, upon licences to be taken out by them for retailing spirituous liquors) and for the more effectually restraining the retailing of distilled spirituous liquors, and for allowing a drawback upon the exportation of British made spirits, and that the parish of Saint Mary le Bon in the county of Middlesex shall be under the inspection of the head office of excise*, reciting, that it may be doubted whether the said penalty of ten pounds can be recovered within the limits of the head office of excise in *London*, before a justice or justices of the peace; it is thereby declared and enacted, that the said penalty may be recovered, and any person retailing spirituous liquors without a licence within the limits of the said head office, may be convicted before any justice of the peace for the city county or liberty where the offence shall be committed, as well as before the commissioners of excise; and that such penalty shall not in any case, either by the said commissioners or justices of the peace, be mitigated or reduced below the sum of five pounds; and whereas, notwithstanding the last recited clause, it may be doubted whether the justices of the peace acting in the several places which are not within the limits of, or under the immediate care inspection and management of the said head office of excise, may not mitigate or reduce the said penalties of ten pounds below the sum of five pounds; now, to obviate such doubt, be it enacted and declared by the authority aforesaid, that the said penalties of ten pounds shall not in any case, be mitigated or reduced below the sum of five pounds, either by the commissioners of excise or the justices of the peace, whether such justices act within or without the limits of the said head office of excise.

Penalties of
10 l. for retail-
ing without
licence, not to
be mitigated
below 5 l.

X. And whereas by one other clause in the said act of Parliament, made in the twenty-fourth year of his present Majesty's reign, it is enacted, that no licence for the selling by retail of spirituous liquors, shall be granted within the limits of the head office of excise in *London*, but to such as shall occupy a tenement or tenements of the yearly value of ten pounds or upwards, and for which they shall accordingly be rated, and pay in the parish rates; and that no licence shall be of any avail to any person not so qualified, or for any longer time than the person so licensed shall be qualified as aforesaid, but shall be absolutely void; and whereas it is the true intent and meaning of the said clause, that no licence for retailing spirituous liquors be granted within the limits of the head office of excise in *London*, to any person but to such as are sufficient and of ability to occupy a tenement or tenements of the yearly value of ten pounds or upwards, and such rate and payment to the church and poor, is intended only as an additional proof of such sufficiency; and whereas within the limits of the head office of excise in *London*, there are several persons who keep taverns, victualling-houses, inns, coffee-houses or ale-houses, for which they pay considerably more than ten pounds a year, but such persons are not rated and do not pay accordingly to the church and poor for the same, such taverns, victualling-houses, inns, coffee-houses and ale-houses, being situate in places where occupiers of

Within the limits of the head office, licences to persons renting houses of 12 l. per annum.

houses or tenements are not rated or rateable to the church and poor; be it enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and fifty three, it shall and may be lawful to and for his Majesty's commissioners of excise, and their officers respectively, within the limits of the said head office of excise in *London*, to grant and deliver licences for the retailing of spirituous liquors, pursuant to the directions of the said several acts of Parliament made in the sixteenth and twenty fourth years of his present Majesty's reign, or either of them, to any person or persons within the limits of the said head office of excise in *London*, applying for such licence or licences, who shall at the time of his her or their application for the same, in any tenement situate in any place where the occupiers of houses or tenements are not rated or rateable to the church and poor, keep a tavern, victualling-house, inn, coffee-house or ale-house, for which he she or they respectively shall, to the satisfaction of the said commissioners of excise, make it appear that he she or they do really and *bona fide* pay the full yearly rent or sum of twelve pounds or upwards, without any deduction or abatement whatsoever, although the person or persons so applying for such licence or licences, be not actually rated, and do not pay to the church and poor for the same accordingly.

XI. Provided always, and it is hereby enacted and declared, that every person to be licensed for the retailing of spirituous liquors, pursuant to this act, shall be subject to all other provisions of the several laws now in force, in any wise relating to the retailing of spirituous liquors, or to the licensing the retailers thereof, and on breach of the said provisions or any of them, shall be subject and liable to the like penalties forfeitures and punishments, in the same manner as other retailers of spirituous liquors now are; and all and every person and persons authorized to put the said laws in execution, against the offenders acting contrary to them, or any of them, are hereby authorized and required to put the said laws and each of them in execution, against every person to be licensed as aforesaid, who shall offend against the said laws, or any of them.

24 Geo. 2.
c. 40. § 22.

XII. And whereas in and by one other clause in the said act of Parliament, made in the twenty fourth year of his Majesty's reign, it is enacted, that from and after the first day of *July* one thousand seven hundred and fifty one, no person whatsoever, being a common brewer of ale or beer, or inn-keeper distiller or other seller of or dealer in any kind of spirituous liquors, or who is or are, or shall be interested in any of the said trades or businesses, shall, during such time as he or they shall be such common brewer, inn-keeper, distiller or other seller of or dealer in spirituous liquors, or interested in any of the said trades or businesses, be capable or have any power to act, or shall be directly or indirectly concerned in acting as a justice of the peace, in any matter or thing whatsoever, which shall any ways concern the execution of the powers or authorities given or granted by any act or acts of Parliament in any wise relating to distillers or makers of low wines spirits or strong waters for sale, or to the duty or duties imposed on low wines spirits or strong waters, or any other kind of spirituous liquors whatsoever, or to the granting licences to the retailers of spirituous liquors; and whereas notwithstanding the last recited clause, it is doubted whether common brewers of ale or beer, or inn-keepers distillers or other sellers of or dealers in any kind of spirituous liquors, or who are or shall be interested in any of the said trades or businesses, being justices of the peace, may not grant licences to the retailers of beer or ale, which licence is one of the necessary requisites to intitle such retailers to apply for a licence to retail spirituous liquors; and whereas it is reasonable that such persons, and also victuallers and malsters, being justices of the peace, should be restrained from granting licences to retail beer and ale; be it declared and enacted by the authority aforesaid, that from and after the said twenty fourth day of *June*

June one thousand seven hundred and fifty three, no justice of the peace, being a common brewer of ale or beer, inn-keeper or distiller or other seller of or dealer in ale or any kind of spirituous liquors, or interested in any of the said trades or businesses, or being a victualler or malster, shall during such time as he shall be such common brewer, inn-keeper, distiller, victualler or malster, or other seller of or dealer in ale or spirituous liquors, or interested in any of the said trades or businesses, be capable or have any power to grant any licence or licences to any person or persons whatsoever, for selling ale beer or any other liquors by retail; and in case any such justice or justices shall, contrary to the true intent and meaning hereof, presume to grant any such licence, the same shall be and is hereby declared to be null and void to all intents and purposes whatsoever.

Justices being brewers, &c. not to grant licences for retailing ale, &c.

For the manner of licensing ale-houses by justices of peace, See 5 Edw. 6. c. 25. & 26 G. 2. c. 31.

Anno vicefimo sexto

GEORGE II. Regis.

C A P. XXXI.

An Act for regulating the Manner of licensing Ale-houses in that Part of Great Britain called England; and for the more easy convicting Persons selling Ale, and other Liquors, without Licence.

WHEREAS the laws concerning ale-houses inns and victualling-houses, and the licensing thereof, are defective and insufficient for correcting and suppressing the abuses and disorders frequently done and committed therein, and also for the conviction and due punishment of persons taking upon themselves to sell ale beer or other liquors by retail without licence; be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that upon granting licences by justices of the peace to any person to keep an ale-house inn victualling-house, or to sell ale beer and other liquors by retail, every such person shall enter into a recognizance to the King's Majesty, his heirs and successors, in the sum of ten pounds, with two sufficient sureties, each in the sum of five pounds, or one sufficient surety in the sum of ten pounds, under the usual condition, for maintenance of good order and rule within the same; and in case the person applying for such licence shall be hindered through sickness or infirmity, or any other reasonable cause, to be allowed by the said justices of the peace, to attend in person at the meetings of the same justices for granting the said licences, then that it shall and may be lawful for them to grant such licence, upon two sufficient sureties entering into such recognizance, each in the penalty of ten pounds, for performance of the condition of the said recognizance; which said recognizance, with the condition thereof, fairly written or printed, shall forthwith, or at the next general or quarter session of the peace at farthest, after granting such licences, be sent or returned to the clerks of the peace, or persons acting as such, for every county, riding, city, liberty, or town corporate, in that part of *Great Britain* called *England*, wherein such licences shall be granted, under the hands of the justices of the peace before whom such recognizances were taken, to be by the said clerks of the peace, or such other person acting as such, duly entered or filed amongst the records of the sessions of the peace; and that for every such licence granted without taking such recognizance, and for every such recognizance taken, and not sent or returned as aforesaid, every justice of the peace signing such licence, shall forfeit the sum of three pounds, six shillings, and eight pence.

Justices licensing ale-houses, &c. to take recognizance.

The keeping an ale-house without licence by two justices, is prohibited by 5 Edw. 6. c. 25. and subsequent statutes.

II. And,

To whom licences may be granted.

II. And, for the better preventing disorders in ale-houses, be it further enacted, that no licence to keep the same shall be granted to any person not licensed the year preceding, unless such person produce, at the general meeting of the justices in *September*, a certificate under the hands of the parson vicar or curate, and the major part of the churchwardens and overseers, or else of three or four reputable and substantial house-holders and inhabitants of the parish or place where such ale-house is to be, setting forth that such person is of good fame, and of sober life and conversation; and it shall be mentioned in such licence that such certificate was produced, otherwise such licence shall be null and void.

Licensed person dying, successor may keep on the house.

29 Geo. 2.
c. 12. § 23.

III. Provided nevertheless, that if any licensed person shall die or remove from an ale-house, it shall be lawful for the person succeeding to such house, to keep on the said ale-house during the residue of the term of such licence, on condition that within thirty days after such death or removal, such person obtain such certificate as aforesaid, to be signed by some neighbouring justice in order to its being produced at the next general meeting in *September*; and if such certificate be not so obtained and signed within the said thirty days, then immediately from and after the expiration thereof, such licence shall be null and void. And no licence shall intitle any person to keep an ale-house in any other place than that in which it was first kept by virtue of such licence, and such licence, with regard to all other places, shall be null and void.

Licence relates to one house only.

2 Geo. 2.
c. 28. § 11.

IV. Whereas by an act made in the second year of his present Majesty's reign, intituled *An act to revive the laws therein mentioned*, amongst other things it was enacted, that no licence shall be granted to any person to keep a common inn or ale-house, or to retail any brandy or strong waters, but at a general meeting of the justices of the peace acting in the division where the said person dwells, to be holden on the first day of *September* yearly, or within twenty days after, or at any other general meeting of the said justices to be holden for the division wherein the said person resides; which regulation, by reason of the last mentioned provision, has been found by experience not to have the effect intended by the said regulation; be it therefore enacted by the authority aforesaid, that the last before mentioned provision shall be and is hereby repealed; and that from henceforth no licence for the purposes aforesaid shall be granted but on the first day of *September* yearly, or within twenty days after; and that such licence shall be made for one year only, to commence on the twenty ninth day of the said *September*; and that the day and place for granting such licences shall be appointed by two or more of the justices acting for the division, by a warrant under their hands and seals, at least ten days before such meeting, directed to the high constable or high constables of the said division, requiring him or them to order his or their respective petty constables, or other peace officers, to give notice to the several inn-keepers and ale-house-keepers within their respective constablewicks, of the day and place of such meeting; and all licences hereafter granted at any other time or place, shall be null and void to all intents and purposes whatsoever.

Licences to be granted in *September*, and for one year only.

29 Geo. 2.
c. 12. § 24.

Recognizances to be registered.

V. And be it further enacted, that the clerks of the peace shall keep a register or calendar of all the recognizances so sent or returned, and shall deliver, or cause to be delivered, to the justices of the peace at their general meetings in *September* every year for granting licences in each division or place, a true copy of such register or calendar; and that for every recognizance there shall be paid by the clerk or clerks of the justices taking such recognizances, to the said clerks of the peace, as their fee for filing or recording the said recognizance, and for making and delivering copies of the said register or calendar thereof as aforesaid, the sum of one shilling, and no more; which shall be paid to the clerks of the said justices, by the persons licensed, over and above the fees payable to the said justices clerks.

VI. And

VI. And be it enacted by the authority aforesaid, that the said forfeitures Forfeitures for licensing without recognizances. for granting licences without taking recognizances, shall and may be sued for and recovered by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, for the use of the person or persons who shall sue or prosecute for the same, together with costs of suit; wherein no effoin, wager of law, or more than one imparlance, shall be allowed.

VII. And be it further enacted by the authority aforesaid, that any justice Forfeiture of recognizance. of the peace of any county, riding, city, liberty, or town corporate, wherein such licence shall be granted, upon complaint or information that such licensed person hath done or committed any act offence or misdemeanor, whereby, in the judgement of the said justice, such recognizance may be forfeited, or the condition thereof broken, may by summons under his hand and seal, require such person so complained of or informed against, to appear at the next general or quarter session of the peace for the said county, riding, city, liberty, or town corporate, then and there to answer to the matter of such complaint or information; and also may bind the person or persons who shall make such complaint or information, or any other person or persons, in a recognizance to appear at such general or quarter session, and give evidence against such person so complained of or informed against: and the justices of the peace, in their general or quarter sessions, shall have power to direct the jury which shall attend at such sessions for the trial of traverses, or some other jury of twelve honest and substantial men, to be then and there impanelled by the sheriff, without fee or reward, to inquire of the misdemeanor charged in the said complaint or information; and if such jury shall find that the person so complained of or informed against, hath done any act whereby the condition of his recognizance is broken, such act being specified in such complaint or information, it shall and may be lawful for the court at such general or quarter sessions to adjudge such person guilty of the breach of such recognizance; which verdict and adjudication shall be final to all intents and purposes; and thereupon the said justices shall order the recognizance entered into by such offender to be estreated into his Majesty's court of *Exchequer*, to be levied to his Majesty's use; and that the said person, the condition of whose recognizance shall be so adjudged to be broken and forfeited, shall, from and after such adjudication, be utterly disabled to sell any ale, beer, cyder, perry, spirituous liquors or strong waters, for the space of three years: and any licence or licences granted or to be granted to such person during such term, shall be void and of none effect. The recognizance to be estreated into the exchequer.

VIII. Provided, that the said justices may at the request of the prosecutor or party so complained of or informed against, or either of his or her sureties, if they shall see just, adjourn the hearing and trial of the said complaint or information to the then next general or quarter sessions of the peace, where the same shall be finally determined:

IX. And whereas many persons presume to sell ale, beer, cyder, perry or other liquors, without such licence as is required by law for selling the same; and it is difficult, by reason of many evasions that are made use of, and by some defects in former laws, to convict such offenders; be it therefore enacted, that where any justice of the peace shall suspect that any alehouse-keeper victualler or retailer sells ale, beer, cyder or perry, without such licence, it shall and may be lawful for such justice to call such suspected person before him, and also any excise officer or gager, to produce before such justice his stock book, or other account which such officer keeps, of the charge or survey of such suspected person in respect of any of the liquors aforesaid; and likewise to examine such excise officer or gager upon oath, touching the manner in which such officer surveys or charges such suspected person in respect of any of the liquors aforesaid, or how or in what manner such suspected person actually pays the duties for any of the said liquors; and if it shall appear by such stock book or other account, or by the examination of Justice may summon a suspected victualler and gager, and the officer who surveys him.

the said officer or gager, that such person so suspected of selling any of the liquors aforesaid, is surveyed as a victualler or retailer, and is charged with the same duties that victuallers and retailers are usually charged with, and pay, for any of the liquors aforesaid, and is not intitled to the allowance or abatement given to common brewers, then, and in such case, such suspected person shall be deemed an ale-house-keeper, victualler, retailer or seller of any of the liquors aforesaid, to all intents and purposes, as if the same had been proved by two witnesses.

Penalty of not appearing, &c.

X. And be it further enacted, that if any person shall make information before any one justice of the peace, and shew probable cause that he suspects that any person sells ale beer or other liquors without a licence from two justices; it shall and may be lawful to and for such justice to call such suspected person before him, and also to summon any other person or persons as evidence, to prove the charge against such suspected person: and if such person so summoned shall refuse to appear, or, when appearing, shall refuse to be examined upon oath, and give evidence as aforesaid, such person or persons shall forfeit the sum of ten pounds; to be levied by distress and sale of the goods and chattles of such offender or offenders, by warrant under the hand and seal of such justice, rendering to him or them the overplus, after charges of the said distress and sale deducted; to be paid to the overseers for the use of the poor of the parish or place where such person or persons so offending shall live.

Persons disabled to sell ale, &c. disabled to sell spirits.

XI. And be it further enacted, that if any person shall be disabled, by conviction, to sell ale, beer, cyder or perry, such person shall, by the same conviction, be also disabled to sell any spirituous liquors or strong waters, any licence before obtained for that purpose notwithstanding; and every licence granted to the person so convicted, to sell ale, beer, cyder, perry, spirituous liquors, strong waters, or any of them, from the time of such conviction, shall be null and void; and every person selling ale, beer, cyder, perry, spirituous liquors, strong waters, or any of them, during the term of such disability, shall be subject to all or such of the penalties as are respectively inflicted by law for selling ale, beer, cyder, perry, spirituous liquors, strong waters, or any of them, by retail without a licence: and in all prosecutions of such offenders, a certificate from the clerk of the peace, or person acting as such, of any such conviction, shall be legal evidence; which certificate such clerk of the peace or person shall grant on demand, without fee or reward.

Penalty of selling, ale, &c. without licence.

XII. And be it further enacted, that every person so convicted of the offence of selling ale beer or other liquors, without a licence from two justices of the peace, shall, for every such offence, forfeit the sum of forty shillings; and for every such second offence, shall forfeit the sum of four pounds; and for every such third offence, shall forfeit the sum of six pounds; all which said respective forfeitures shall and may be levied by distress and sale of the goods and chattles of every such offender (rendering to him the overplus, after charges of the said distress and sale deducted) by warrant under the hand and seal of the justice convicting such offender; and shall be paid one moiety thereof to the informer, and the other moiety thereof to the overseers of the poor, for the use of the poor of the parish or place where such offence was committed; and if no sufficient distress shall be found whereon to levy the said respective forfeitures, then the said justice of the peace shall and may commit every such offender so respectively convicted as aforesaid, to the common gaol or other prison, or house of correction within his jurisdiction, without bail or mainprize, for the space of one month, for the first offence; and for the second offence, for the space of two months; and for the third offence, until such offender shall be discharged by order of the court of general quarter sessions.

Conviction to be certified to the sessions.

XIII. And be it further enacted, that every conviction of any offender for selling ale beer or other liquors without such licence, or after being disabled

abled to sell as aforesaid, shall be certified by the justice of the peace making the same, to the next general or quarter session of the peace, to be filed or entered amongst the records of the said session; and that such conviction shall and may be drawn up and certified in the following form of words, as the case shall happen, or in any other form of words to the same effect, *mutatis mutandis*, that is to say,

Middlesex. } A B. is convicted on his or her own confession, or, on the oath of
of having sold ale beer or other liquors, in the parish
in this county, on the day of
without being licensed thereto according to law, or, after being disabled to sell
(as the case may be.) Given under my hand and seal this day
of

And there shall be added, that the same is the first second or third conviction. Which said conviction, in the same or the like form of words, shall be good and effectual in law to all intents and purposes, and shall not be quashed set aside or adjudged void or insufficient, for want of any other form or words whatsoever.

XIV. Provided always, that such offender who shall be punished by virtue of this act, shall not be punished again for the same offence by any former act; and that such offender who shall be punished by virtue of any former act, shall not be punished again for the same offence, by virtue of this present act, or any thing herein contained.

XV. Provided always, that this act, or any thing herein contained, shall Universities; not in any wise be prejudicial to the privilege of licensing taverns, and other public houses, claimed by the two universities of that part of *Great Britain* called *England*, or either of them, nor to the chancellor masters and scholars, or any officers of the same, or their successors, but that they may use and enjoy such privilege as they have heretofore lawfully used and enjoyed; any thing herein contained to the contrary notwithstanding.

XVI. Provided always, that nothing herein contained shall extend or be The times of
construed to extend to alter the time or times of granting licences for keep- licensing inns
ing of common inns or ale-houses, or to oblige persons not licensed the year altered.
preceding to produce certificates, in any city or town corporate.

XVII. Provided always, and be it enacted by the authority aforesaid, that Parishioner a
any person shall be deemed a competent witness, and be admitted to give witness.
evidence upon any information or complaint for any offence committed
against this act, notwithstanding such person be an inhabitant of or liable to
be charged to the payment of any rates or assessments for the relief of the
poor of any parish or place where such offence shall be committed.

Anno vicefimo fexto

GEORGE II. Regis.

C A P. XXXII.

An Act for continuing feveral Laws relating to the Punifhment of Perfons going armed or disguised in Defiance of the Laws of Customs or Excife; to the Drawback of the Duties upon Copper Bars exported; and to the Duties upon Foreign-made Sail Cloth; and alfo for Encouragement of the Silk Manufactures; and for taking off feveral Duties on Merchandizes exported; and for encouraging the Trade of the Sugar Colonies in America; and for vacating the Security for the Duty on Salt loft in any River, or in Port, after fhipped; and for enlarging the Time for proving the Loss of Salt; and for Relief of Mafters of Ships with Refpect to the Importation of Soap and Candles, contrary to an Act made in the Twenty third Year of His Majesty's Reign; and alfo for the more effectual Payment of the Bounties upon British-made Sail Cloth; and to empower the Commiffioners of the Treafury to direct the Payment of the Bounty to John Henniker, and others, upon Four Ships fitted out for the Whale Fishery, and loft in the Greenland Seas; and alfo to Philip How, and others, upon Two Ships employed in the faid Fishery, notwithstanding fome of the Forms required by Law in fitting out fuch Ships, were not complied with.

[So much as relates to the clandestine importation of Candles Soap or Starch.]

23 Geo. 2.
c. 21. § 27.

SECT.
VIII.

Wages of mariners may be detained for importing candles, &c. clandestinely.

AND whereas by an act made in the twenty third year of his prefent Majesty's reign, for enforcing the laws againft the clandestine importation of soap candles and ftarch into this kingdom, a penalty of fifty pounds is laid upon the mafter mate or other perfon taking the charge or command of any fhip or veffel, wherein any candles soap or ftarch fhall be brought or imported contrary to the faid act; and power is given to the commiffioners of excife and juftices of the peace before whom any informations for the penalties impofed by the faid act fhall be heard and determined, to mitigate the fame where they fhall fee caufe, fo as fuch mitigation do not reduce the penalty to lefs than one fourth part thereof, over and above the cofts and charges of the officers, as well in making the difcovery, as in the profecution of the fame; and whereas the mafters or other perfons having the charge of fhips or veffels, are liable to the penalty inflicted by the faid act for importing candles soap or ftarch otherwife than by the faid act is prefcribed, although fuch candles soap or ftarch were put on board without the knowledge or privity of fuch mafters or other perfons aforefaid, by the mariners ferving on board fuch fhips or veffels; and it is reasonable that fuch mafters or other perfons fhould be indemnified againft the penalty to which they are by the faid act made liable, for the offences committed by the faid mariners; be it therefore enacted by the authority aforefaid, that when any information fhall be brought againft the mafter mate or other perfon having the charge of any fhip or veffel, for recovery of the penalty inflicted by the faid act, for importing candles soap or ftarch otherwife than by the faid act is prefcribed, it fhall be lawful for fuch mafter mate or other perfon, to ftop and detain the wages of the mariners and men

men serving on board such ship or vessel, until such information shall be heard and determined; and if upon the hearing and determination thereof, it shall appear that such candles soap or starch were put on board such ship or vessel by any of the mariners or men serving therein, without the knowledge or privity of the master mate or other person having the charge of such ship or vessel, it shall be lawful for such master mate or other person aforesaid, to keep and retain in his hands so much of the wages of the mariners and men serving on board such ship or vessel, who shall be found guilty of or privy to such offence, as will be sufficient to answer and satisfy the penalty inflicted upon such master mate or other person aforesaid, who shall be and is hereby indemnified for so doing.

Anno vicefimo feptimo

GEORGE II. Regis.

C A P. XX.

An Act for the more eafy and effectual proceeding upon Distreffes to be made by Warrants of Juftices of the Peace.

Juftices to limit in their warrants of diftreffes, the time for fale,

not lefs than 4, nor more than 8 days.

Officer to deduct the charges of keeping;

Overplus to be returned to the owner.

Provisions relating to tythes 7 & 8 Will. 3. c. 34.

1 Geo. 1. c. 6.

WHEREAS by many acts of Parliament, juftices of the peace are impowered to iffue warrants for the diftreffs and fale of goods and chattles, but the charges of diftraining keeping and fale of fuch goods and chattles are not provided for in all the faid acts, nor is there a time in all cafes limited for the fale thereof, whereby inconveniencies have arifen; therefore for remedy thereof, be it enacted by the King's moft excellent Majefty, by and with the advice and confent of the Lords fpiritual and temporal, and Commons, in this prefent Parliament afsembled, and by the authority of the fame, that in all cafes where any juftice or juftices of the peace is or are, or fhall be required or impowered by any act or acts of Parliament now in force, or hereafter to be made, to iffue a warrant of diftreffs for the levying of any penalty inflicted, or any fum of money directed to be paid, by or in confequence of fuch act or acts, it fhall and may be lawful for the juftice or juftices granting fuch warrant, therein to order and direct the goods and chattles fo to be diftrained, to be fold and difpofed of, within a certain time to be limited in fuch warrant, fo as fuch time be not lefs than four days, nor more than eight days, unlefs the penalty or fum of money for which fuch diftreffs fhall be made, together with the reasonable charges of taking and keeping fuch diftreffs be fooner paid.

II. And be it further enacted, that the officer making fuch diftreffs, fhall and is hereby impowered to deduct the rea'onable charges of taking keeping and felling fuch diftreffs, out of the money arifing by fuch fale; and the overplus (if any) after fuch charges and alfo the faid penalty or fum of money fhall be fully fatisfied and paid, fhall be returned on demand to the owner of the goods and chattles fo diftrained; and the officer executing fuch warrant, if required, fhall fhew the fame to the perfon whole goods and chattles are diftrained, and fhall fuffer a copy therof to be taken.

III. Provided always, that nothing herein contained fhall extend, or be construed to extend, to alter or repeal any of the provisions or directions relating to diftreffes to be made for the payment of tythes and church rates by the people called *Quakers*, contained in an act paffed in the feventh and eighth years of his late Majefty King *William* the third, intituled *An act that the folemn affirmation and declaration of the people called Quakers, fhall be accepted instead of an oath in the ufual form*; or in one other act paffed in the firft year of his late Majefty King *George* the firft, intituled *An act for making perpetual an act of the feventh and eighth years of the reign of his late Majefty King William the third, intituled An act that the folemn affirmation and declaration of the people called Quakers, fhall be accepted instead of an oath in the ufual form, and for explaining and enforcing the faid act in relation to the payment of tythes and church rates; and for appointing the form of an affirmation to be taken by the faid people called Quakers, instead of the oath of abjuration.*

Anno

Anno vicefimo oétavo

GEORGE II. Regis.

C A P. XXI.

An act for making more effectual the Laws prohibiting the Importation of Spirituous Liquors in Casks or Vessels not containing Sixty Gallons, and of Tea above the Quantity of Six Pounds, found on Board any British Ship or Vessel, not belonging to, or employed by, the East India Company.

WHEREAS, for preventing the frauds frequently used in importing of strong water, spirits, *aqua vitæ* or brandy, in small quantities, whereby the same is more easily conveyed away without payment of the duties thereof, it is by a clause in an act made in the fourth year of the reign of King William and Queen Mary, intituled *An act for granting to their Majesties certain additional impositions upon several goods and merchandizes for the prosecuting the present war against France*,^{4 W. & M. c. 5. § 8.} enacted, that no brandy, single or double, shall be imported from parts beyond the seas, in any vessel or cask which shall not contain sixty gallons at the least, upon pain of forfeiting the said brandy, or the value thereof, so to be imported as aforesaid; and whereas by a clause in one other act made in the fifth year of the reign of his late Majesty King George the first, intituled *An act against clandestine running of uncustomed goods, and for the more effectual preventing of frauds relating to the customs*,^{5 Geo. 1. c. 11. § 2.} reciting, that rum had been then imported in much greater proportions than formerly, and that the importing thereof in small casks or vessels was many times done with design that the same might more easily privately and clandestinely be carried off and conveyed without paying the duties, it is enacted, that if any rum shall be imported or brought into Great Britain, or into any port, harbour, haven or creeek thereof, in any cask or vessel not containing twenty gallons at the least (excepting only for the use of seamen then belonging to and on board such ship or vessel) all such rum, or the value thereof shall be forfeited; nevertheless, if it shall be made appear to the satisfaction of the principal officers of the customs at the port of importation, that such rum so imported in small casks, was for the use of the master or seamen belonging to the ship or vessel in the voyage, or imported by merchants or traders without fraud or concealment, that then, and in every such case, the said officers are thereby impowered and directed to admit such rum to an entry, and cause the duties thereof to be accepted instead of the forfeiture thereof before mentioned; which said last mentioned clause, by virtue of several subsequent acts, is continued until the twenty ninth day of September one thousand seven hundred and sixty, and from thence to the end of the then next session of Parliament; and whereas by a clause in one other act made in the ninth year of the reign of his present Majesty, intituled *An act for indemnifying persons who have been guilty of offences against the laws made for securing the revenues of customs and excise, and for enforcing those laws for the future*,^{9 Geo. 2. c. 35. § 22.} it is enacted, that where any ship or vessel whatsoever coming or arriving from foreign parts, and having on board six pounds of tea, or any foreign brandy, arrack, rum, strong waters or other spirits whatsoever, in casks under sixty gallons (except only for the use of

No spirits imported in vessels under 60 gallons, may be entered for exportation.

Tea above 6lb. in *British* vessels from abroad forfeited.

the seamen then belonging to, and on board such ship or vessel, not exceeding two gallons for each seaman) shall be found at anchor, or hovering within the limits of any of the ports of this kingdom, or within two leagues of the shore, or shall be discovered to have been within the limits of any port, and not proceeding on her voyage, wind and weather permitting (unless in case of unavoidable necessity and distress of weather, of which necessity and distress, the master, purser, or other person having or taking the charge or command of such ship or vessel, shall give notice to, and make proof of, before the collector or other chief officer of the customs of such port as aforesaid, immediately after the arrival of such ship or vessel into the said port) all such tea, foreign brandy, arrack, rum, strong waters and spirits, together with the chests, boxes, casks, and other package whatsoever, containing the same goods, or the value thereof, shall be forfeited and lost (whether bulk shall then have been broken or not) and the same goods and package shall and may be seized and prosecuted, or the value thereof be sued for, by any officer or officers of the customs or excise, in such manner and form as in and by the said act is expressed; and whereas, notwithstanding the several provisions so made for preventing such frauds, ships and vessels arriving from foreign parts frequently have on board quantities of such liquors in small casks, and also tea, which liquors and tea are intended to be run on shore, without payment of the respective duties thereof; but in order to prevent the seizure and forfeiture thereof, are brought into port under pretence that they are designed for exportation, and are frequently reported for exportation to foreign parts, and nevertheless are afterwards run on shore; be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of *June* one thousand seven hundred and fifty five, no brandy, arrack, rum, geneva, strong waters or other spirits whatsoever, which shall be imported or brought into *Great Britain*, in any cask or other vessel, which shall not contain sixty gallons at the least of such liquors respectively, shall be entered or reported for exportation, or exported to foreign parts; and all entries and reports which after the said twenty fourth day of *June* one thousand seven hundred and fifty five, shall be made of such liquors, contrary to the directions of this act, are hereby declared to be null and void: and all tea above the quantity of six pounds, which shall be found in any *British* ship or vessel, arriving in *Great Britain* from foreign parts, excepting those belonging to or employed by the *East India* company, shall be forfeited and lost, whether such tea shall be intended or reported for exportation or not.

Anno vicesimo nono

GEORGE II. Regis.

C A P. XII.

An Act for granting to His Majesty a Duty upon Licences for retailing Beer Ale and other Exciseable Liquors; and for establishing a Method for granting such Licences in Scotland; and for allowing such Licences to be granted at a Petty Session in England, in a certain Case therein mentioned.

[So much as relates to the Excise.]

The duties, viz. 20s. on a licence to retail ale or beer or other exciseable liquors, are under the management of the stamp-office. A former stamp-duty of 1s. was imposed on such licences by 9 Ann. c. 23. And other stamp-duties on licences for retailing wine, by 9 Ann. c. 23. & 30 Geo. 2. c. 19.

SECT.
XXII.

AND be it further enacted by the authority aforesaid, that neither his Majesty's commissioners of excise in England or Scotland respectively, nor any of the collectors or supervisors of excise, or any other officers by the said commissioners respectively appointed to deliver licences to the retailers of any spirituous liquors or strong waters, shall grant or deliver any such licence to any person who shall not produce a licence granted to him or her in due form of law by justices of the peace, to sell ale beer or other exciseable liquors; and stamped as by the said act made in the ninth year of the reign of Queen Anne and by this act is directed.

XXIII. Provided nevertheless, and be it enacted by the authority aforesaid, that if any person so licensed to sell ale beer or other exciseable liquors, shall die, or remove from the ale-house or other place wherein such ale beer or other liquors, shall, by virtue of such licence, be sold, it shall and may be lawful for the executors administrators and assigns of such person so dying or removing, who shall be possessed of such house or place, or the occupier thereof, to sell ale beer or other liquors therein, during the residue of the term for which such licence shall have been granted to the person so dying or removing, without any certificate from any justice of the peace, or any new licence to be had or obtained in that behalf; any thing in the said act made in the twenty sixth year of the reign of his present Majesty, or any other law to the contrary thereof in any wise notwithstanding.

XXIV. Provided always, and be it enacted, that in case any ale-house or victualling-house, in that part of Great Britain called England, shall become empty or unoccupied after the general day appointed for licensing (the occupier whereof was duly licensed the year preceding) it shall be lawful for any two of his Majesty's justices of the peace, at a petty sessions, to grant a licence to any new tenant or occupier, to open such house as an ale-house or victualling-house, and to sell ale there, till the next general licensing day, so as the said licence be stamped as herein directed; such new tenant or occupier obtaining such certificate, as is directed and prescribed in and by an act of Parliament made in the twenty sixth year of his Majesty's reign, intituled *An Act for regulating the manner of licensing ale-houses in that part of Great Britain called England, and for the more easy convicting persons selling ale and other liquors without licence.*

Licences for selling spirits to be granted only to persons licensed to sell ale.

For the manner of licensing ale-houses by justices of peace, See 5 Edw. 6. c. 25. & 26 Geo. 2. c. 31. 9 Ann. c. 23.

Executors or assigns, &c. may continue.

26 G. 2. c. 31. § 3.

New licences to houses unoccupied and licensed before.

26 Geo. 2. c. 31.

Persons selling
beer, &c. in
prisons to take
out licences.

XXVI. And be it further enacted by the authority aforesaid, that every person who shall retail ale beer or other liquors, in any prison or house of correction, or work house, to be appointed for the reception of poor persons, shall be deemed a keeper of a common ale-house or tippling-house, and shall be subject to the penalties inflicted by law on the keepers of common ale-houses and tippling-houses, unless he or she shall obtain from the justices of the peace, according to due course of law, a licence to retail such beer ale or other exciseable liquors.

XXVIII. And be it further enacted by the authority aforesaid, that if any action shall at any time be brought against any person, for any matter or thing, which he or she shall do or cause to be done, by virtue or in execution of this act, in every such case, the defendant or defendants in every such action may plead the general issue, and give this act and the special matter in evidence, on any trial or trials to be hereafter had in such action; and that if the plaintiff or plaintiffs in any such action shall discontinue such action, or become nonsuit, or if judgement shall be given against such plaintiff or plaintiffs, in such action, the defendant or defendants in every such action shall recover his her or their treble costs of suit.

General issue.

Treble costs.

Anno vicefimo nono

GEORGE II. Regis.

C A P XIV.

*An Act for granting to his Majesty feveral Rates and Duties payable by all Per-
fons, and Bodies Politic or Corporate, having certain Quantities of Silver Plate.*

Most gracious Sovereign,

WHEREAS by an act made in this feflion of Parliament, inti-
tuled *An act for granting to his Majesty the fum of two millions, to* ^{29 Geo. 2.}
be raifed by way of annuities and a lottery, and charged on the fink- ^{c: 7.}
ing fund, redeemable by Parliament; and for extending to Ireland
the laws made in this kingdom, againft private and unlawful lotteries; the interest
of fifteen hundred thoufand pounds, part of the fum of two millions, ad-
vanced on the credit of the faid act, after the rate of three pounds ten fhillings
per centum per annum, and the interest of five hundred thoufand pounds, refidue
of the faid fum of two millions, after the rate of three pounds *per centum per*
annum, are charged upon the fund commonly called *the finking fund*; we,
your Majesty's moft dutiful and loyal fubjects, the Commons of *Great Britain*
in Parliament affembled, towards making good the faid interest of the faid
fum of two millions charged on the faid fund, have refolved to give and
grant unto your Majesty the refpective annual rates and duties herein after
mentioned, for and upon all filver plate in *Great Britain*, and do therefore
moft humbly befeech your Majesty that it may be enacted; and be it en-
acted by the King's moft excellent Majesty, by and with the advice and con-
fent of the Lords fpiritual and temporal, and Commons, in this prefent Par-
liament affembled, and by the authority of the fame, that from and after the
fifth day of *July* one thoufand feven hundred and fifty fix, there fhall be
raifed, levied, collected and paid, to and for the ufe of his Majesty, his
heirs and fucceffors, for and upon all filver plate in *Great Britain*, the refpec-
tive annual rates and duties herein after expreffed; that is to fay,

For and upon one hundred ounces troy weight, and any greater quantity of filver ^{For every 100}
plate, not amounting to two hundred ounces, the fum of five fhillings. ^{ounces 5 s.}

And for and upon two hundred ounces, and any greater quantity not amounting ^{For 200, 10 s.}
to three hundred ounces, the fum of ten fhillings.

And for and upon three hundred ounces, and any greater quantity not amounting ^{For 300, 15 s.}
to four hundred ounces, the fum of fifteen fhillings.

And for and upon four hundred ounces, and any greater quantity not amounting ^{For 400, 20 s.}
to five hundred ounces, the fum of twenty fhillings.

And for and upon five hundred ounces, and any greater quantity not amounting to ^{For 500, 1 l.}
fix hundred ounces, the fum of one pound five fhillings. ^{5 s.}

And for and upon fix hundred ounces, and any greater quantity not amounting to ^{For 600, 1 l.}
feven hundred ounces, the fum of one pound ten fhillings. ^{10 s.}

And for and upon feven hundred ounces, and any greater quantity not amounting ^{For 700, 1 l.}
to eight hundred ounces, the fum of one pound fifteen fhillings. ^{15 s.}

And for and upon eight hundred ounces, and any greater quantity not amounting ^{For 800, 2 l.}
to nine hundred ounces, the fum of two pounds.

And for and upon nine hundred ounces, and any greater quantity not amounting to ^{For 900, 2 l.}
one thoufand ounces, the fum of two pounds five fhillings. ^{5 s.}

And for and upon one thoufand ounces, and any greater quantity not amounting ^{For 1,000, 2 l.}
to one thoufand one hundred ounces, the fum of two pounds ten fhillings. ^{10 s.}

And

- For 1,100 ounces, 2*l.* 15*s.* And for and upon one thousand one hundred ounces, and any greater quantity not amounting to one thousand two hundred ounces, the sum of two pounds fifteen shillings.
- For 1,200, 3*l.* And for and upon one thousand two hundred ounces, and any greater quantity not amounting to one thousand three hundred ounces, the sum of three pounds.
- For 1,300, 3*l.* 5*s.* And for and upon one thousand three hundred ounces, and any greater quantity not amounting to one thousand four hundred ounces, the sum of three pounds five shillings.
- For 1,400, 3*l.* 10*s.* And for and upon one thousand four hundred ounces, and any greater quantity not amounting to one thousand five hundred ounces, the sum of three pounds ten shillings.
- For 1,500, 3*l.* 15*s.* And for and upon one thousand five hundred ounces, and any greater quantity not amounting to one thousand six hundred ounces, the sum of three pounds fifteen shillings.
- For 1,600, 4*l.* And for and upon one thousand six hundred ounces, and any greater quantity not amounting to one thousand seven hundred ounces, the sum of four pounds.
- For 1,700, 4*l.* 5*s.* And for and upon one thousand seven hundred ounces, and any greater quantity not amounting to one thousand eight hundred ounces, the sum of four pounds five shillings.
- For 1,800, 4*l.* 10*s.* And for and upon one thousand eight hundred ounces, and any greater quantity not amounting to one thousand nine hundred ounces, the sum of four pounds ten shillings.
- For 1,900, 4*l.* 15*s.* And for and upon one thousand nine hundred ounces, and any greater quantity not amounting to two thousand ounces, the sum of four pounds fifteen shillings.
- For 2,000, 5*l.* And for and upon two thousand ounces, and any greater quantity not amounting to two thousand one hundred ounces, the sum of five pounds.
- For 2,100, 5*l.* 5*s.* And for and upon two thousand one hundred ounces, and any greater quantity not amounting to two thousand two hundred ounces, the sum of five pounds five shillings.
- For 2,200, 5*l.* 10*s.* And for and upon two thousand two hundred ounces, and any greater quantity not amounting to two thousand three hundred ounces, the sum of five pounds ten shillings.
- For 2,300, 5*l.* 15*s.* And for and upon two thousand three hundred ounces, and any greater quantity not amounting to two thousand four hundred ounces, the sum of five pounds fifteen shillings.
- For 2,400, 6*l.* And for and upon two thousand four hundred ounces, and any greater quantity not amounting to two thousand five hundred ounces, the sum of six pounds.
- For 2,500, 6*l.* 5*s.* And for and upon two thousand five hundred ounces, and any greater quantity not amounting to two thousand six hundred ounces, the sum of six pounds five shillings.
- For 2,600, 6*l.* 10*s.* And for and upon two thousand six hundred ounces, and any greater quantity not amounting to two thousand seven hundred ounces, the sum of six pounds ten shillings.
- For 2,700, 6*l.* 15*s.* And for and upon two thousand seven hundred ounces, and any greater quantity not amounting to two thousand eight hundred ounces, the sum of six pounds fifteen shillings.
- For 2,800, 7*l.* And for and upon two thousand eight hundred ounces, and any greater quantity not amounting to two thousand nine hundred ounces, the sum of seven pounds.
- For 2,900, 7*l.* 5*s.* And for and upon two thousand nine hundred ounces, and any greater quantity not amounting to three thousand ounces, the sum of seven pounds five shillings.
- For 3,000, 7*l.* 10*s.* And for and upon three thousand ounces, and any greater quantity not amounting to three thousand one hundred ounces, the sum of seven pounds ten shillings.
- For 3,100, 7*l.* 15*s.* And for and upon three thousand one hundred ounces, and any greater quantity not amounting to three thousand two hundred ounces, the sum of seven pounds fifteen shillings.
- For 3,200, 8*l.* And for and upon three thousand two hundred ounces, and any greater quantity not amounting to three thousand three hundred ounces, the sum of eight pounds.

And for and upon three thousand three hundred ounces, and any greater quantity not amounting to three thousand four hundred ounces, the sum of eight pounds five shillings. For 3,300 ounces, 8l. 5s.

And for and upon three thousand four hundred ounces, and any greater quantity not amounting to three thousand five hundred ounces, the sum of eight pounds ten shillings. For 3,400, 8l. 10s.

And for and upon three thousand five hundred ounces, and any greater quantity not amounting to three thousand six hundred ounces, the sum of eight pounds fifteen shillings. For 3,500, 8l. 15s.

And for and upon three thousand six hundred ounces, and any greater quantity not amounting to three thousand seven hundred ounces, the sum of nine pounds. For 3,600, 9l.

And for and upon three thousand seven hundred ounces, and any greater quantity not amounting to three thousand eight hundred ounces, the sum of nine pounds five shillings. For 3,700, 9l. 5s.

And for and upon three thousand eight hundred ounces, and any greater quantity not amounting to three thousand nine hundred ounces, the sum of nine pounds ten shillings. For 3,800, 9l. 10s.

And for and upon three thousand nine hundred ounces, and any greater quantity not amounting to four thousand ounces, the sum of nine pounds fifteen shillings. For 3,900, 9l. 15s.

And for and upon four thousand ounces, and upwards, the sum of ten pounds. For 4,000, and upwards, 10l.

Which several rates and duties shall be paid yearly and every year, by all persons and bodies politic or corporate, who on the said fifth day of July one thousand seven hundred and fifty six, or afterwards, shall own, use, have or keep, any quantity of silver plate chargeable by this act.

II. And be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted, as are or shall be so chargeable for and upon silver plate in *England, Wales*, or the town of *Berwick upon Tweed*, shall be under the management of the commissioners of excise in *England* for the time being; and such of the said rates and duties by this act granted, as are or shall be so chargeable for and upon silver plate in *Scotland*, shall be under the management of the commissioners of excise in *Scotland* for the time being; which commissioners of excise in *England* and *Scotland* respectively, are hereby empowered to appoint proper officers for collecting and receiving the said rates and duties, and all monies arising by the said rates and duties (the necessary charges of raising and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the public revenues, and shall for the purpose aforesaid be carried into, and made part of, the fund commonly called *the sinking fund*.

III. And it is hereby enacted by the authority aforesaid, that all persons, and bodies politic or corporate, who on the said fifth day of July one thousand seven hundred and fifty six, shall own, use, have or keep, any quantity of silver plate, chargeable by this act in *London, Westminster*, or in any other parts within the limits or jurisdiction of the chief office of excise in *London*, shall, within thirty days after the said fifth day of July one thousand seven hundred and fifty six, give notice and make true entry in writing, at the said chief office of excise, of their owning, using, having or keeping, such silver plate, and of the number of ounces of such plate chargeable by this act, wheresoever the same, or any part thereof, shall be kept, and of the parish or place, or parishes or places, where such persons shall respectively inhabit, or where such bodies politic or corporate shall respectively be situate, distinguishing in such notice whether the same be given on their own account, or on the account of any other, and what person or persons, or body or bodies politic or corporate: and all persons and bodies politic or corporate, who after the said fifth day of July one thousand seven hundred and fifty six, shall own, use, have or keep, any quantity of silver plate, chargeable by this act in *London, Westminster*, or in any parts within the limits or jurisdiction of the chief office of excise in *London*, shall within twenty days next after such

Persons within the limits of the chief office to make entry there;

SILVER PLATE.

in other
places, at the
next office,

and then pay
the duties.

Times of
computing
the duties.

Fresh notice
annually.

20 l. penalty
on not giving
notice, &c.

Fresh notice
not necessary
for new plate
within the
year.

persons or bodies politic or corporate respectively shall begin to own, use, have or keep, any quantity of silver plate, chargeable by this act, give the like notice, and make the like entry at the said chief office of excise. And all persons, and bodies politic or corporate, who on the said fifth day of *July* one thousand seven hundred and fifty six, shall own, use, have or keep, any quantity of silver plate, chargeable by this act, in any other part of *Great Britain*, shall, within forty days after the said fifth day of *July* one thousand seven hundred and fifty six, give the like notice, and make the like entry at the office of excise next to the place where such persons shall respectively inhabit, or where such bodies politic or corporate shall respectively be situate: and all persons, and bodies politic or corporate, who after the said fifth day of *July* one thousand seven hundred and fifty six, shall own, use, have or keep, any quantity of silver plate, chargeable by this act, in any other part of *Great Britain*, shall, within twenty days next after such persons, or bodies politic or corporate, shall respectively begin to own, use, have or keep, any quantity of silver plate, chargeable by this act, give the like notice, and make the like entry at the office of excise next to the place where such persons shall respectively inhabit, or where such bodies politic or corporate shall respectively be situate. And all persons, or bodies politic or corporate respectively, shall, at the time of giving such notice, and making such entry, pay down the respective annual rates and duties chargeable by this act. And the respective rates and duties so to be paid by all such persons, and bodies politic or corporate, who on the said fifth day of *July* one thousand seven hundred and fifty six, shall own, use, have or keep, any quantity of silver plate chargeable by this act, shall annually be computed and deemed payable, from the said fifth day of *July* one thousand seven hundred and fifty six: and the respective rates and duties so to be paid by all persons, and bodies politic or corporate, who after the said fifth day of *July* one thousand seven hundred and fifty six, shall own, use, have or keep, any quantity of silver plate, chargeable by this act, shall annually be computed and deemed payable from the time of their first beginning to own, use, have or keep, such silver plate.

IV. And be it further enacted by the authority aforesaid, that all persons, and bodies politic or corporate, who shall give, or be obliged to give, such notice as aforesaid, shall, within thirty days next after the commencement of each year for which the said rates and duties shall be payable, give a fresh notice in manner aforesaid, and pay down the respective annual rates and duties above-mentioned, according to the number of ounces of silver plate chargeable by this act, which they shall then respectively own, use, have or keep; and shall in the same manner renew such notice, and make such payment from year to year, as long as they shall respectively continue to own, use, have or keep, any quantity of silver plate, chargeable by this act: and if any person, or body politic or corporate, so owning, using, having or keeping, any silver plate, chargeable by this act, shall refuse or neglect to give such first notice, and make such entry and payment as aforesaid, or to renew such notice, and make such entry and payment yearly and every year in manner aforesaid, or shall, with intent to defraud his Majesty of any of the rates and duties granted by this act, conceal, or cause or procure to be concealed, any silver plate which he or she, or such body politic or corporate, shall own, use, have or keep, then, and in every such case, every such person, or body politic or corporate, acting contrary to the respective directions of this act, shall, for every such offence respectively, forfeit and lose the sum of twenty pounds.

V. Provided always, that nothing in this act contained shall extend to oblige any person, or body politic or corporate, to give any such fresh notice, and make any such new entry or payment, between the commencement and expiration of the year for which any such rates or duties shall have been paid; although such person, or body politic or corporate, may have acquired

quired in the mean time the propeaty, use, possession or custody, of an additional quantity of silver plate; any thing herein contained to the contrary thereof in any wise notwithstanding.

VI. Provided always, and be it enacted by the authority aforesaid, that in every case where the duty or duties required by this act to be paid by any person, or body politic or corporate, chargeable with the same, shall be paid, and notice given, and entry made as aforesaid, before any information laid for not having given such notice, and made such entry and payment, or prosecution begun for the same, no person or body politic or corporate, having given such notice, and made such entry and payment, although not strictly within the time prescribed by this act, shall be afterwards prosecuted for not having given such notice, and made such entry and payment, within the time limited as aforesaid; any thing herein contained to the contrary thereof in any wise notwithstanding.

Persons paying the duties before information discharged.

VII. Provided always, and it is hereby enacted by the authority aforesaid, that nothing herein contained shall extend to charge with the duties payable by virtue of this act, any persons, or bodies politic or corporate, who, on the said fifth day of July one thousand seven hundred and fifty six, or at any time afterwards, shall keep and not use any silver plate, which hath been, or shall be pledged to, or deposited with them respectively, by any other person or persons, or body or bodies politic or corporate.

Plate in pledge and not used.

VIII. Provided nevertheless, that the true owner or owners of such plate so pledged or deposited, shall, during all such time as such plate shall be so kept, and not used by the person or persons, or body or bodies politic or corporate, to whom such plate shall be so pledged, or with whom the same shall be so deposited, be liable to pay the rates and duties chargeable by this act, in respect of such plate, and to give such notice, and make such entry and payment as aforesaid.

Owners to pay for such pledged plate.

IX. Provided also, and it is hereby enacted, that this act shall not extend to charge with any of the respective rates and duties granted by this act, any silver plate which shall belong to any place of religious worship, and which is, or shall be used therein only; nor the stock in trade of any goldsmith, silversmith, manufacturer, feller of, or dealer in silver plate.

Church plate and stock in trade, exempt.

X. Provided nevertheless, that every such goldsmith, silversmith, manufacturer, feller of, or dealer in silver plate, shall give such first notice, and make such entry and payment as aforesaid, and from time to time renew such notice, and make such entry and payment yearly and every year, in manner herein before directed, for and in respect of all such silver plate as shall be used by him, or in his family; on pain to forfeit for every neglect or refusal to give any such notice, and make such entry or payment as aforesaid, the sum of twenty pounds.

Dealers to pay for plate in use.

XI. Provided also, and be it further enacted by the authority aforesaid, that if any person having given due notice, and made due entry and payment of the duty, for any quantity of silver plate, chargeable by this act, according to the true intent and meaning thereof, shall die before the end of the year for which such payment shall be made, in every such case, it shall and may be lawful for the person or persons, body or bodies politic or corporate, in whom the property of such silver plate shall immediately be vested upon such death, to use have and keep such silver plate, for or in respect whereof such duty shall have been paid as aforesaid, during the residue of the year for which such payment shall have been made, in like manner as such deceased person might have done if living.

Successors of persons having paid dying within the year not charged.

XII. And be it further enacted by the authority aforesaid, that upon the payment of the said respective rates and duties so hereby granted at the said respective offices of excise, the names stiles and titles of the respective persons, bodies politic or corporate, by whom or on whose account the same shall be so paid, and the number of ounces of silver plate chargeable by virtue of this act on such persons, or bodies politic or corporate respectively,

On payment entry to be made of the persons and plate.

SILVER PLATE.

Receipt.

tively, and the names of the parish or place, or parishes or places where such persons shall respectively inhabit, or such bodies politic or corporate shall respectively be situate, shall be entered in a register to be kept at the said respective offices of excise for that purpose, by the person so receiving the same. And a receipt (of which an indented duplicate shall be kept by the person so receiving the said money) shall be given to every person so paying such respective rates and duties by the said person so receiving the same; which receipt shall contain the number of the said register, the number of the ounces of silver plate so respectively paid for, the sum so paid, and the time for which such sum shall have been so paid; and be a discharge to the respective persons, bodies politic or corporate, who shall so own, use, have or keep such silver plate, for the rates and duties payable for such number of ounces of silver plate, wheresoever the same shall be respectively used or kept.

Recovery of duties or forfeitures.

XIII. And be it further enacted by the authority aforesaid, that all prosecutions for the recovery of the rates and duties hereby granted, and for forfeitures and offences incurred and committed against this act, or any clause or article therein contained, shall and may be heard adjudged and determined, either by bill plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, if such forfeiture shall be incurred there; or in such manner and form as hereafter is directed: that is to say, all prosecutions for forfeitures and offences incurred and committed within the limits or jurisdiction of the chief office of excise in *London*, shall and may be heard adjudged and determined by any three or more of the commissioners of excise in *England* for the time being; and in case of appeal from the judgement of the said commissioners (and not otherwise) shall be heard adjudged and determined by the commissioners for appeals for the time being, or the major part of them, whose judgement therein shall be final: and all prosecutions for forfeitures and offences incurred and committed within all or any other the counties, shires, stewartries, cities, towns or places within the kingdom of *Great Britain*, shall and may be heard adjudged and determined by any two or more of the justices of the peace residing near to the place where such forfeiture shall be incurred or offence committed; and if either the informers or defendants shall think themselves aggrieved by the judgement given by such justices, it shall and may be lawful for every such informer or defendant to appeal to the justices of the peace at the next quarter sessions to be holden in and for the county, shire, stewartry, city, town or place, where the forfeitures shall be incurred, who are hereby authorized and empowered to hear adjudge and determine the same, and whose judgement therein shall be final: and the said commissioners for excise, and commissioners for appeals (in case of appeal) and all justices of the peace respectively, are hereby authorized and required upon complaint or information upon oath exhibited and brought before them respectively, for any forfeiture incurred or offence committed by any person or persons contrary to this act (which oath the said commissioners and justices of the peace respectively are hereby authorized to administer) to summon the party or parties accused; and in case of any such complaint or information exhibited against any body politic or corporate, to summon the chief officer or officers of such body politic or corporate; and upon the appearance or contempt of any such person so summoned, to proceed to the examination of the matter of fact; and upon due proof made thereof, either by the voluntary confession of the person or persons so summoned, or by the oath of one or more credible witness or witnesses (which oath they the said commissioners and justices respectively, have hereby power to administer) to give judgement or sentence thereupon; and to award and issue out warrants under their hands respectively, for the levying of such forfeitures and penalties as are by this act imposed, upon the goods and chattles of such person or persons, or body or bodies politic or corporate; and to cause sale

XXIX. GEORGII II. Cap. xiv.

sale to be made of such goods and chattles, if they shall not be redeemed within fourteen days, rendering to such person or persons, body or bodies politic or corporate, the overplus (if any be) and for want of sufficient distress, otherwise than in the case of a body politic or corporate, to imprison the party or parties offending, till satisfaction be made.

XIV. And it is hereby further enacted, that all forfeitures and penalties which shall be recovered for any offences committed against this act (all necessary charges for the recovery thereof being first deducted) shall be distributed, one moiety thereof to and for the use of his Majesty, his heirs and successors, and the other moiety thereof to him her or them who shall inform or sue for the same.

XV. And it is hereby further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, or any of the clauses herein contained, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence for his her or their defence; and if afterwards on a trial, a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his her or their action or actions, or be nonsuited, or judgement shall be given against him her or them upon demurrer, or otherwise, then such defendant or defendants shall have treble costs to him her or them, awarded against such plaintiff or plaintiffs.

6 F

Anno

Anno tricesimo primo

GEORGE II. Regis.

C A P. X.

An Act for the Encouragement of Seamen employed in the Royal Navy; and for establishing a regular Method for the punctual frequent and certain Payment of their Wages; and for enabling them more easily and readily to remit the same for the Support of their Wives and Families; and for preventing Frauds and Abuses attending such Payments.

[So much as relates to the officers of Excise.]

Bills for seamen's wages, payable by the receivers of the land-tax, collectors of customs or excise, or clerks of the cheque in the docks.

SECT.
XIII.

AND, in order to enable inferior officers and seamen employed abroad to remit any part of their wages or pay for the support of their wives and families, without any expence or delay, and free from usurious oppressions; be it further enacted by the authority aforesaid, that from and after the said first day of *November*, when and so often as any such ship or vessel which shall not be in any port of *Great Britain*, or on the coast thereof, shall have twelve months wages or pay due, the captain or commander of such ship or vessel shall read over, or cause to be read over, in a distinct audible manner, the names of all the inferior officers and seamen belonging to such ship or vessel, and shall cause every such officer and seaman to answer to his name; and shall do the same, from time to time, at the end of every six months, as long as such ship or vessel shall have twelve months or more wages or pay due as aforesaid: and if any such officer or seaman shall thereupon declare by word of mouth, or deliver in writing, the name and place of abode of his wife father or mother, and desire that the whole or any part of his wages or pay then due (except the wages or pay that shall be due for the last six months of his service on board such ship or vessel) should be allotted and paid to his said wife father or mother, by the receiver general of the land tax for any county riding or city in *Great Britain*, or by the collector of the customs for any port, or the collector of the excise for any collection in *Great Britain*, or by the clerk of the cheque at any of his Majesty's dock yards; then, and in such case, the captain or commander of such ship or vessel is hereby strictly required and enjoined to cause four lists to be made out, which shall contain the names of all such inferior officers and seamen as shall be desirous to remit to their wives fathers or mothers, the whole or any part of their wages or pay, except for the last six months of their service as aforesaid; in which lists, the amount of the wages or pay so desired to be paid, the name and place of abode of such officer or seaman's wife father or mother, to whom such wages or pay are to be remitted and paid, and the receiver general of the land tax, collector of the customs, collector of the excise, or clerk of the cheque, by whom such wages are to be made payable, shall be specified and described in three separate distinct columns, opposite to the name of such officer or seaman, in the said lists; and every such officer or seaman who shall so desire that any such part of his wages or pay may be allotted and paid to his wife father or mother, shall write his name, or make his mark in a separate distinct column in the said lists; which lists shall be forthwith compleated and signed by the captain or commander, and proper signing officers of such ship or vessel; and such captain or commander shall transmit the said lists, by the first safe opportunity, without any neglect or delay whatsoever, to the commissioners of the

the navy, at their board; and the said commissioners, upon receiving such lists wherein any such allotment shall be made by any such inferior officer or seaman, of any such part of his wages or pay, to his wife father or mother, shall immediately make out, or cause to be made out, two bills for every such allotment; which bills shall be duplicates, and joined together with oblique lines flourishes or devices, in such manner as the said commissioners, or any three or more of them, shall think proper; and shall be made payable to the the wife father or mother respectively of such inferior officer or seaman, by the receiver general of the land tax, collector of the customs, collector of the excise, or clerk of the cheque respectively, according to the appointment in such lists; and the said bills, being numbered and dated, shall be signed by any three commissioners of the navy, and be written or printed according to the following form:

A. N^o I.

Navy Office.

SIR,

Day of

PAY to B D. of *in the county of*
 { Wife } of E. D. { inferior Officer, } belonging to his Majesty's ship upon
 { Father }
 { Mother }
 { his } producing the duplicate hereof, together with a certificate, under the hands
 { her } of the minister and churchwardens, or, in that part of Great Britain called Scot-
 land, under the hands of the minister and two elders of the parish where the said
 B. D. { was married, } that the said B. D. to the best of their knowledge and belief,
 { or, refuses, }
 is the { Wife } of the said E. D. the sum of being on account
 { Father }
 { Mother } of the wages of the said E. D. if the same shall be demanded within six calendar
 months from the date hereof; otherwise you are to return this bill to the treasurer
 of the navy, at the pay office of the navy.

To { The receiver gene-
 ral of the land
 tax of the coun-
 ty of
 The collector of the
 customs at the
 port of
 The collector of the
 excise at
 The clerk of the
 cheque at

Signed { O. P. } Commissioners
 { Q. R. } of
 { S. T. } the navy.

By virtue of the act of the
 thirty first George the second.

N. B. The personating or falsely assuming the name and character of the wife or relation of any inferior officer or seaman, or procuring any other to do the same, in order to receive wages due to such officer or seaman, is made felony without benefit of clergy, by thirty first George the second.

And as soon as the said bills shall be so made out and signed, the said commissioners of the navy shall cause them to be cut asunder, indentwise, Bills to be cut indentwise; and one sent to the payee, through the oblique lines flourishes or devices; and shall cause one of the said bills to be transmitted forthwith to the person nominated and specified in such lists as the wife father or mother of such officer or seaman, and the other

and the other
to the drawee.

On present-
ment of the
duplicate and
certificate in 6
months, and
examination,
the money to
be paid;

and the bill
and duplicate
to be returned
to the navy
board, and re-
paid by the
treasurer.

If the dupli-
cate and cer-
tificate be not
tendered, &c.
in 6 months,

the bill to be
returned to
the treasurer
of the navy,
and cancelled.

Bills for re-
mitting sea-
mens wages to
their wives,
&c.

other of the said bills to be transmitted forthwith to the said receiver general of the land tax, collector of the customs, collector of the excise or clerk of the cheque, on whom such bill shall be so drawn as aforesaid. And the said receiver general of the land tax, collector of the customs, collector of the excise, and clerk of the cheque, if the said duplicates of such bill shall be produced and delivered to either of them respectively, within six calendar months from the date thereof, are hereby required and enjoined to examine such duplicate, together with the certificate to be produced as aforesaid, and to enquire into the truth thereof, by the oath of the person producing the same; which oath they are hereby respectively authorized and directed to administer; and upon being duly satisfied of the truth of such certificate, to testify the same on the back of such bill; and shall immediately pay to the wife father or mother of such officer and seaman, without fee or reward on any pretence whatsoever, the sum contained in such bill, taking his or her receipt for the same on the back thereof: which bill so paid, upon being produced and delivered, together with the duplicate thereof, at the navy office, shall be immediately assigned for payment by three or more commissioners of the navy; and shall be immediately repaid by the treasurer of the navy, to such receiver general of the land tax, collector of the customs, collector of the excise, clerk of the cheque, or to the order of any such receiver general, collector of the customs, collector of the excise, or clerk of the cheque respectively. But in case the duplicate of such bill shall not be produced and delivered, and the payment thereof be demanded, within six calendar months from the date thereof, or if a proper certificate of the person claiming to be the wife father or mother of such officer or seaman, be not likewise produced, then the said receiver general, collector of the customs, collector of the excise, or clerk of the cheque, shall return such bill to the treasurer of the navy, at the pay office of the navy, who shall cause such bill to be immediately cancelled; and from and after the cancelling thereof, the sum contained in such bill shall accrue and become payable to such inferior officer or seaman for whose wages or pay it was made out, or to his executors or administrators, or to the respective attorney or attorneys of such officer or seaman, his executors or administrators, demanding the same, and duly authorized as is herein after directed, without any fee reward or deduction whatsoever, when the wages or pay due upon such ship or vessel shall be paid, in the manner prescribed by this act.

XIV. And, for the better enabling inferior officers and seamen, upon payment being made to them of their wages or pay in the manner hereby before directed, to remit any part thereof to their wives children or parents, or to such other person as they shall judge proper; be it further enacted by the authority aforesaid, that from and after the said first day of *November*, when and so often as any wages or pay due to such inferior officer or seaman shall be paid at the pay office of the navy, or at any of the out ports, in the manner before prescribed, if such officer or seaman shall desire to receive a bill for the whole, or for any part of his said wages or pay, to be drawn upon the receiver general of the land tax for any county riding or city in *Great Britain*, or upon any collector of the customs for any port, or collector of the excise for any collection in *Great Britain*, or upon the clerk of the cheque at any of his Majesty's dock yards; then, and in such case, two bills, being duplicates, and joined together with oblique lines flourishes or devices as aforesaid, shall be immediately made out numbered and dated, by the clerk of the treasurer of the navy, appointed to pay such wages; and be signed, if made out at the pay office of the navy, by the commissioners of the navy comptrolling the payment when such bill shall be so made out; or if made out at any of the out ports, by the commissioner of the navy comptrolling such payment there; and such bills shall be attested at the foot thereof, by the first clerk of the treasurer of the navy at such pay office

face or out port; and the said bills shall be made payable to such person or persons only, and by such receiver general, collector of the customs, collector of the excise, or clerk of the cheque, as shall then be named by such inferior officer or seaman, and inserted in such bills; which shall be written or printed according to the following form:

A. N^o. I.

Day of

SIR,

PAY to B. C. of on { ^{his}
^{her} } *producing*
and delivering the duplicate hereof, the sum of *being*
on account of the wages of D. E. mariner, on board of his Majesty's ship the
if the same be demanded within six calendar months from the
date hereof; otherwise you are to return this bill to the treasurer of the navy at
the pay office of the navy.

To { *The receiver
general of
the land
tax for the
county of*
*The collector
of the cu-
stoms at the
port of*
*The collector
of the ex-
cise at*
*The clerk of
the cheque
at*

Signed, { *F. G. Commis-
sioner of the
navy.*

Attested, { *H. J. Clerk to
the treasurer
of the navy.*

*By virtue of the act of the
thirty first of George the second.*

And so soon as the said bill shall be made out assigned and attested, the said Bills cut in-
commissioner of the navy shall cause them to be cut asunder, indentwise, dentwise, and
through the oblique lines flourishes or devices, and shall cause one of the one given to
said bills to be delivered to such officer or seaman, and the other to be forth- the seaman,
with transmitted to the said receiver general of the land tax, collector of the and the other
customs, collector of the excise, or clerk of the cheque, on whom such bill sent to the
shall be drawn as aforesaid: and the said receiver general of the land tax, On producing
collector of the customs, collector of the excise, or clerk of the cheque, are the duplicate
hereby strictly required and enjoined, if the duplicate of such bill shall, in 6 months,
within six calendar months from the date thereof, be produced and delivered the bill to be
to either of them respectively, by the person or persons to whom such bill is paid;
payable, to pay to such person or persons immediately, without fee or re-
ward on any pretence whatsoever, the sum contained therein, taking his her
or their receipt for the same on the back of the said bill; which bill so and on return-
paid, upon being produced and delivered, together with the duplicate ing it to the
thereof, at the navy office, shall be immediately assigned for payment by the navy office,
three or more commissioners of the navy, and shall be immediately re- the money to
paid by the treasurer of the navy to such receiver general of the land tax, be reimbursed,
collector of the customs, collector of the excise, or clerk of the cheque, &c.

If payment be not demanded in six months, the bill is to be returned to the treasurer of the navy, and cancelled.

If the duplicate be not paid when tendered, the cause of refusal and time to be indorsed,

and a day of payment to be appointed, &c.

50*l.* penalty for unnecessary delay,

or taking a fee.

or to the order of any such receiver general, collector of the customs, collector of the excise, or clerk of the cheque: but in case the duplicate of such bill shall not be produced and delivered, and the payment of the same be demanded within six calendar months from the date thereof, then the said receiver general, collector of the customs, collector of the excise, or clerk of the cheque, shall return such bill to the treasurer of the navy at the pay office of the navy, who shall cause such bill, or the duplicate thereof, so delivered to such officer or seaman, if the same shall be returned, to be immediately cancelled; and from and after the return and cancelling of such bill, or of the duplicate thereof, such part of the wages or pay for which such bill was so made out, shall be immediately paid to such inferior officer or seaman, or his executors or administrators, or to the respective attorney or attorneys of such officer or seaman, his executors or administrators, demanding the same, and duly authorized as is herein after directed, without any fee reward or deduction whatsoever.

XV. Provided always, and it is hereby further enacted by the authority aforesaid, that if any such receiver general, collector of the customs, collector of the excise, or clerk of the cheque, to whom the duplicate of any of the bills herein before directed to be made out shall be tendered for payment by the wife father or mother of any such officer or seaman, shall not then have in his hands public money sufficient to answer the same, and shall refuse or delay immediate payment thereof, such receiver general, collector of the customs, collector of the excise, or clerk of the cheque, shall immediately indorse on the back of the said duplicate the day of its being so tendered to him, and the cause of his refusal or delay to pay the same; and shall appoint thereon for the payment of such bill some future day, within the space of two months at the farthest from the day of its having been first tendered to him as aforesaid; which duplicate, with the indorsement thereon, shall immediately be delivered back to the person presenting the same. And if, upon complaint to be made to the respective commissioners appointed by his Majesty, his heirs or successors, to manage the said several duties of the land tax customs or excise, or to the commissioners of the navy, if the person complained of be a clerk of the cheque, it shall appear that such receiver general, collector of the customs, collector of the excise, or clerk of the cheque, hath unnecessarily and wilfully refused or delayed the payment of such bill; or that such receiver general, collector of the customs, collector of the excise, or clerk of the cheque, or any person employed by or under any of them, hath directly or indirectly received or taken any fee, reward, gratuity, discount or deduction whatsoever, on account of the payment of the said bill; it shall and may be lawful to and for any three or more of the said commissioners to convict and fine any such offender under their respective direction, in any sum not exceeding fifty pounds, according to the nature and degree of the offence; which conviction shall be made by such respective commissioners, and such fine shall be levied and recovered in such and the same manner, to all intents and purposes, as any conviction may be made, and any penalty may be levied or recovered, for any offence against any law by which any custom or excise is imposed or laid; and the said fine, when recovered, shall be paid to the informer or informers against such offender or offenders.

Anno tricesimo primo

GEORGE II. Regis.

C A P. XXXII.

An Act for repealing the Duty granted by an Act made in the Sixth Year of the Reign of His late Majesty, on Silver Plate made, wrought, touched, assayed or marked, in Great Britain; and for granting a Duty on Licences, to be taken out by all Persons dealing in Gold or Silver Plate; and for discontinuing all Drawbacks upon Silver Plate exported; and for more effectually preventing Frauds and Abuses in the Marking or Stamping of Gold or Silver Plate.

WHEREAS by an act of Parliament made in the sixth year of the reign of his late Majesty, intituled *An act for laying a duty* 6 Geo. 1. *upon wrought plate; and for applying money arising for the clear pro-* C. 11. *duce (by sale of the forfeited estates) towards answering his Majesty's supply; and for taking off the drawbacks upon hops exported for Ireland; and for payment of annuities to be purchased after the rate of four pounds per centum per annum, at the Exchequer, redeemable by Parliament; and for appropriating supplies granted in this session of Parliament; and to prevent counterfeiting receipts and warrants of the officers of the South Sea company; and for explaining a late act concerning foreign salt, cellared and locked up, before the four and twentieth day of June one thousand seven hundred and nineteen; and to give a further time for paying duties on certain apprentices indentures; and for relief of Thomas Vernon esquire, in relation to a parcel of senna imported in the year one thousand seven hundred and sixteen; it was amongst other things enacted, that there should be raised, levied, collected, answered and paid unto and for the use of his Majesty, his heirs and successors, for ever (subject nevertheless to such redemption as in and by the said act was afterwards provided in that behalf) for and upon all silver plate which should be made or wrought in Great Britain, or at any time or times from and after the first day of June one thousand seven hundred and twenty should or ought to be touched assayed or marked in Great Britain, as is before in the said act mentioned, a duty after the rate of six pence for every ounce troy, and proportionally for any greater or lesser quantity, to be paid by the makers or workers thereof respectively; and divers provisions and directions are contained in the said act for and in relation to the managing, securing, ascertaining, collecting, recovering, levying and paying, the said duty for the uses and purposes therein mentioned; and whereas the methods prescribed for ascertaining and collecting the said duty, and for preventing frauds therein, have been found ineffectual to secure the payment thereof, and the said duty hath, by reason of various frauds and evasions, for some years past greatly decreased, and is now insufficient to answer the purposes for which the same was granted; we, your Majesty's most dutiful and loyal subjects, the Commons of Great Britain in Parliament assembled, think it will be for the advantage of the public to repeal the said duty, and in lieu thereof to grant unto your Majesty the duty upon licences herein after mentioned; and therefore do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of June one thousand seven hundred and fifty eight, the said duty granted by the said act made in the sixth year of his late Majesty's reign, of six pence per ounce troy, for*

Former duty
on plate re-
pealed.

and

and upon all silver plate made or wrought in *Great Britain*, or which ought to be touched assayed or marked in *Great Britain*, shall cease, determine, and be no longer paid or payable; and, that then and from thenceforth all the powers and authorities given and granted, and the rules and regulations established and prescribed by the said recited act, or by any other act or acts of Parliament, for or in relation to the managing, securing, ascertaining, collecting, recovering, levying and paying, the said duty, and all penalties and forfeitures in respect thereof, shall also cease, determine, and be no longer put in execution; save only and except in all cases relating to the recovering any arrears which may at that time remain unpaid of the said duty, or to any penalty or forfeiture which shall have been incurred upon or at any time before the said first day of *June* one thousand seven hundred and fifty eight; any thing herein before contained to the contrary notwithstanding.

Duty on licences to sell plate.

The duty is increased to 5l.
32 Geo. 2.
c. 24. § 2.

See 32 Geo. 2.
c. 24. § 1.

Licences in the limits of the chief office to be granted by two commissioners;

in other places, by collectors and supervisors.

In *Scotland*.

II. And be it further enacted by the authority aforesaid, that in lieu of the said duty by this act repealed, there shall, from and after the fifth day of *July* one thousand seven hundred and fifty eight, be paid unto his Majesty, his heirs and successors, a duty of forty shillings for every licence to be taken out in manner herein after mentioned, by each person trading in, selling or vending, gold or silver plate.

III. And be it further enacted by the authority aforesaid, that from and after the fifth day of *July* one thousand seven hundred and fifty eight, no person or persons whatsoever, who now, or at any time or times hereafter, doth or shall trade in, vend or sell, any gold or silver plate, shall presume by him her or themselves, or by any other person or persons whatsoever, employed by him her or them for his her or their benefit, either publicly or privately, to trade in, vend or sell, any gold or silver plate, without first taking out a licence for that purpose, in manner hereafter mentioned, before he she or they shall trade in, vend or sell, any such gold or silver plate, for which he she or they shall immediately, upon taking out thereof, pay down for such licence the sum of forty shillings in manner following; that is to say, if such licences be taken out in *London*, *Westminster*, or in any other parts within the limits or jurisdiction of the chief office of excise in *London*, then such licences shall be granted under the hands and seals of two or more of his Majesty's commissioners for the duty of excise for the time being; and the duty for the same shall be paid at the chief office of excise in *London*, or at any other place, and to such person or persons as the said commissioners for the time being shall appoint to deliver out such licences, and to receive the said duty; but if such licences shall be taken out without the limits aforesaid, then such licences shall be granted under the hands and seals of the several collectors and supervisors of excise within their respective collections and districts, and the duty for the same shall be paid by all and every the persons so taking out such licences at the office of excise next adjoining to the place where they respectively reside or inhabit, or at any other place, and to such persons as his Majesty's commissioners of excise for the time being shall appoint to deliver out such licences, and to receive the said duty; and in case such licences be taken out within the limits of the city of *Edinburgh*, such licences shall be granted under the hands and seals of two or more of his Majesty's commissioners of excise in *Scotland* for the time being; and the duties for the same shall be paid at the chief office of excise in *Edinburgh*, in the same manner as is herein before directed in regard to the licences to be taken out in *London*, *Westminster*, or in any other parts within the limits or jurisdiction of the chief office of excise in *London*; but if such licences shall be taken out in any other part of *Scotland*, without the limits aforesaid, then such licences shall be granted under the hands and seals of the several collectors and supervisors of excise in *Scotland*, within their respective collections and districts; and the duties for the same shall be paid in like manner as is herein before directed with regard to the licences to be taken out in *England*,

land, without the limits or jurisdiction of the chief office of excise in *London*; and such respective commissioners of excise, and the persons appointed by them respectively, and also all such collectors and supervisors, are hereby respectively authorized and required to grant and deliver such licences to all persons applying for the same, upon their payment of forty shillings for each licence.

IV. And be it further enacted by the authority aforesaid, that every person or persons who shall take out any such licence as aforesaid, is and are hereby required to take out a fresh licence ten days at least before the expiration of twelve calendar months after the taking out the first licence, before he she or they do presume to trade in, vend or sell any gold or silver plate, and in the same manner to renew every such licence from year to year, paying down the like sum of forty shillings, for each and every new or renewed licence, at the places and at the times before mentioned; and if any person or persons shall, after the said fifth day of *July* one thousand seven hundred and fifty eight, presume or offer to trade in, vend or sell any gold or silver plate, without first taking out such licence, and renewing the same yearly, in manner aforesaid, he she or they shall respectively forfeit and lose the sum of twenty pounds for each offence.

V. Provided always, and be it further enacted by the authority aforesaid, that from and after the said first day of *June* one thousand seven hundred and fifty eight, no duty shall be paid for, or in respect of, any quantity of silver plate which hath been or shall be entered upon the books of the excise officers, and which shall not be finished and fit for use before the said first day of *June*; but that the persons in whose names such entries are or shall be made, shall be exonerated from all duty upon such plate, or so much thereof as they shall produce to the officers of excise, after the said day, unfinished, and not fit for use.

VI. And be it further enacted by the authority aforesaid, that all persons using the trade of selling or vending gold or silver plate, or any goods or wares composed of gold or silver, or any goods or wares in which any gold or silver is or shall be manufactured; and also all persons employed to sell any gold or silver plate, or any such goods or wares aforesaid, at any auction or public sale, or by commission; shall respectively be deemed traders in, sellers or venders of, gold or silver plate, within the intent and meaning of this act, and shall take out a licence for the same.

VII. Provided always, that persons in partnership and carrying on their trade or business in one house shop or tenement only, shall not be obliged to take out more than one licence in any one year, for the carrying on such trade or business: and that no licence for trading in, selling or vending gold or silver plate, shall authorize and empower any person or persons to whom the same may be granted, and who shall sell such gold or silver plate in shops, to trade in sell or vend such gold or silver plate, in any other shop or place, except in such houses or places thereunto belonging, wherein he she or they shall inhabit and dwell, at the time of granting such licence, or in booths or stalls at fairs or markets.

VIII. And be it further enacted by the authority aforesaid, that from and after the said fifth day of *July* one thousand seven hundred and fifty eight, all the money arising by the said duty on licences (the necessary charges of raising and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, separate and apart from all other branches of the public revenues; and are hereby appropriated, and shall be applied to the same uses and purposes, and in such manner, as the said duty hereby repealed is, by the said act made in the sixth year of his late Majesty's reign, appropriated unto and directed to be applied, subject to such redemption as is mentioned in the said act with respect to the said duty; and if any surplus shall remain of the produce of the said duty hereby granted, after such uses and purposes are answered and satisfied, or money

ney sufficient shall be reserved for that purpose, such surplus shall be reserved for the future disposition of Parliament.

No drawback
on exporta-
tion.

IX. And be it further enacted by the authority aforesaid, that no drawback whatsoever shall be allowed or paid upon, for, or in respect of, the exportation of any silver plate, which shall have been or shall be imported into, or made wrought or manufactured in this kingdom, either before or after the said first day of *June* one thousand seven hundred and fifty eight, and which shall be entered for exportation after the said first day of *June* one thousand seven hundred and fifty eight; any former act or acts of Parliament to the contrary notwithstanding.

Traders, &c.
in gold or sil-
ver lace, &c.
exempted.

X. Provided always, and be it further enacted by the authority aforesaid, that this act shall not extend to subject any person or persons to any penalty or forfeiture, for or in respect of his her or their trading in, selling or vending gold or silver lace, or gold or silver wire thread or fringe, without taking out such licence as aforesaid; nor to repeal or alter any drawbacks or allowances now payable upon the exportation of any such lace wire thread or fringe; any thing herein before contained to the contrary notwithstanding.

Recovery of
penalties.

XI. And be it further enacted by the authority aforesaid, that all prosecutions for the recovery of penalties and forfeitures, incurred for offences committed against this act, shall and may be heard adjudged and determined, either by bill plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*, if such penalty or forfeiture shall be incurred there, or in such manner and form as hereafter is directed; that is to say, all prosecutions for recovery of penalties and forfeitures, incurred for offences committed against this act within the limits or jurisdiction of the chief office of excise in *London*, shall and may be heard adjudged and determined, by any three or more of the commissioners of excise in *England* for the time being; and in case of appeal from the judgement of the said commissioners (and not otherwise) shall be heard adjudged and determined, by the commissioners for appeals for the time being, or the major part of them; whose judgement therein shall be final: and all prosecutions for recovery of penalties and forfeitures, incurred for offences committed within all or any other the counties, shires, stewartries, cities, towns or places, within the kingdom of *Great Britain*, shall and may be heard adjudged and determined, by any two or more of the justices of the peace residing near to the place where such offence shall be committed; and if either the informers or defendants shall think themselves aggrieved by the judgement given by such justices, it shall and may be lawful for every such informer or defendant, to appeal to the justices of the peace at the next quarter session to be holden in and for the county, shire, stewartry, city, town or place, where the penalty or forfeiture shall be incurred; who are hereby authorized and empowered to hear adjudge and determine the same, and whose judgement therein shall be final: and the said commissioners for excise, and commissioners for appeal (in case of appeal) and all justices of the peace aforesaid respectively, are hereby authorized and required, upon complaint or information, upon oath, exhibited and brought before them respectively as aforesaid, of the commission of any offence against this act, (which oath the said commissioners and justices of the peace respectively, are hereby authorized to administer) to summon the party or parties accused; and upon the appearance or contempt of any person or persons so summoned, to proceed to the examination of the matter of fact; and upon due proof made thereof, either by the voluntary confession of the person or persons so summoned, or by the oath of one or more credible witness or witnesses (which oath they the said commissioners and justices respectively have hereby power to administer) to give judgement or sentence thereupon; and to award and issue out warrants under their hands respectively, for the levying of such penalties or forfeitures upon the goods and chattles of such person or

or persons; and to cause sale to be made of such goods and chattles, if they shall not be redeemed within fourteen days; rendering to such person or persons the overplus (if any be) and for want of sufficient distress, to imprison the party or parties offending, till satisfaction be made.

XII. And it is hereby further enacted, that all penalties and forfeitures which shall be recovered, for any offences committed against this act (all necessary charges for the recovery thereof being first deducted) shall be distributed, one moiety thereof for the use of his Majesty, his heirs and successors and the other moiety thereof to him her or them, who shall inform or sue for the same. Application of penalties.

XIII. And be it further enacted by the authority aforesaid, that if any action or suit shall be commenced against any person or persons, for any thing done in pursuance of this act, in that part of *Great Britain* called *England*, the defendant or defendants in any such action or suit, may plead the general issue, and give the special matter in evidence, at any trial to be had thereupon, and that the same was done in pursuance and by the authority of this act; and if it shall appear so to have been done, the jury shall find for the defendant or defendants; and if the plaintiff shall be nonsuited, or discontinue his action, after the defendant or defendants shall have appeared, or if judgement shall be given upon any verdict or demurrer against the plaintiff, the defendant or defendants shall and may recover treble costs, and have the like remedy for the same, as any defendant or defendants hath or have in other cases by law; and if such action or suit shall be commenced or prosecuted in that part of *Great Britain* called *Scotland*, the court before whom such action or suit shall be brought, shall allow the defendant to plead this act on his defence; and if the pursuer shall not insist on his action; or if judgement shall be given against such pursuer, the defender shall and may recover the full and real expences he may have been put to by any such action or suit. General issue. Treble costs.

XIV. And whereas by a clause in an act of Parliament made in the twelfth year of his present Majesty's reign, intituled *An act for the better preventing frauds and abuses in gold and silver wares*; every person who shall cast forge or counterfeit, any of the marks or stamps of the goldsmiths company in *London*, or any of the marks or stamps appointed to be used for marking wrought plate at *York, Exeter, Bristol, Chester, Norwich, or Newcastle upon Tyne*, or any mark stamp or impression to resemble any mark stamp or impression to be made with any mark or stamp to be used by the said company in *London*, or by the wardens or assayers at any of the other places aforesaid, in pursuance of the said act, or any other acts of Parliament then in force; or mark or stamp with any such counterfeit mark or stamp, any wrought plate of gold or silver, or any wares of brass or other base metal silvered or gilt over, and resembling plate of gold or silver; or transpose or remove from one piece of wrought plate to another, or to any vessel of such base metal, any of the marks stamps or impressions made or to be made with any of the marks or stamps of the said company, or of the said wardens or assayers, used or to be used in pursuance of the said or any other act then in force; or cause or procure any of the said offences to be committed; or sell exchange or expose to sale any manufacture of gold or silver, or export the same, with any such forged counterfeit or transposed mark stamp or impression, knowing the same to be forged counterfeited or transposed, was made liable for every offence, to the forfeiture of one hundred pounds; and for default of payment, to imprisonment in manner therein mentioned; and whereas, notwithstanding the penalty or punishment inflicted by the said clause, great quantities of gold and silver plate of a base and inferior standard, with such forged counterfeit or transposed marks stamps and impressions, are now frequently vended in this kingdom, and also exported to foreign parts; and it is necessary that all persons guilty of such practices for the future, should be subjected to exemplary punishment, in order to deter, as far as

12 Geo. 2.
c. 26. § 8. re-
pealed.

as may be, the commission of offences manifestly tending to the detriment of the fair trader, and the diminution of the wealth, the credit, and the commerce of this kingdom; be it therefore enacted by the authority aforesaid, that the said clause shall, from and after the fifth day of *July* one thousand seven hundred and fifty eight, be and is hereby repealed.

Forging stamp
for marking
plate &c.
death.

XV. And be it further enacted by the authority aforesaid, that if any person whatsoever, from and after the said fifth day of *July* one thousand seven hundred and fifty eight, shall cast forge or counterfeit, or cause or procure to be cast forged or counterfeited, any mark or stamp used or to be used for marking gold or silver plate in pursuance of the said act, or of any other act or acts of Parliament now in force, by the company of goldsmiths in *London*, or by the wardens or assayer or assayers at *York*, *Exeter*, *Bristol*, *Chester*, *Norwich*, or *Newcastle upon Tyne*, or by any maker or worker of gold or silver plate, or any or either of them; or shall cast forge or counterfeit, or cause or procure to be cast forged or counterfeited, any mark stamp or impression, in imitation of, or to resemble, any mark stamp or impression made or to be made with any mark or stamp used or to be used as aforesaid, by the said company of goldsmiths in *London*, or by the said wardens, or assayer or assayers, or by any maker or worker of gold or silver plate, or any or either of them; or shall mark or stamp, or cause or procure to be marked or stamped, any wrought plate of gold or silver, or any wares of brass or other base metal silvered or gilt over, and resembling plate of gold or silver, with any mark or stamp which hath been or shall be forged or counterfeited, at any time either before on or after the said fifth day of *July*, in imitation of, or to resemble, any mark or stamp used or to be used as aforesaid, by the said company of goldsmiths in *London*, or by the said wardens, or assayer or assayers, or by any maker or worker of gold or silver plate, or any or either of them; or shall transpose or remove, or cause or procure to be transposed or removed, from one piece of wrought plate to another, or to any vessel of such base metal as aforesaid, any mark stamp or impression made or to be made by or with any mark or stamp used or to be used as aforesaid, by the said company of goldsmiths in *London*, or by the said wardens, or assayer or assayers, or by any maker or worker of gold or silver plate, or any or either of them; or shall sell exchange or expose to sale, or export out of this kingdom, any wrought plate of gold or silver, or any vessel of such base metal as aforesaid, with any such forged or counterfeit mark stamp or impression thereon, or any mark stamp or impression, which hath been or shall be transposed or removed from any other piece of plate, at any time either before on or after the said fifth day of *July*, knowing such mark stamp or impression to be forged counterfeited or transposed or removed as aforesaid; or shall wilfully and knowingly have, or be possessed of, any mark or stamp which hath been or shall be forged or counterfeited, at any time either before on or after the said fifth day of *July*, in imitation of, or to resemble, any mark or stamp used or to be used as aforesaid, by the said company of goldsmiths in *London*, or by the said wardens, or assayer or assayers, or by any maker or worker of gold or silver plate, or any or either of them; every such person offending in any each or either of the cases aforesaid, being thereof lawfully convicted, shall be adjudged guilty of felony, and shall suffer death as a felon, without benefit of clergy.

Anno tricesimo primo

GEORGE II. Regis.

C A P. XXXVI.

An act for continuing certain Laws therein mentioned relating to British Sailcloth, and to the Duties payable on Foreign Sail Cloth; and to the Allowance upon the Exportation of British made Gunpowder; and to the Encouragement of the Trade of the Sugar Colonies in America; and to the Landing of Rum or Spirits of the British Sugar Plantations, before the Duties of Excise are paid thereon; and for regulating the Payment of the Duties on Foreign exciseable Liquors; and for the Relief of Thomas Watson with regard to the Drawback on certain East India Callicoos; and for rendering more commodious the new Passage leading from Charing Cross.

[So much as relates to the Excise.]

SECT.
IV.

AND be it further enacted by the authority aforesaid, that so much of an act made in the fifteenth and sixteenth years of his present Majesty's reign, intituled *An act to* ^{15 & 16} *impower the importers or proprietors of rum or spirits of the* ^{Geo. 2. c. 25.} *British sugar plantations, to land the same before payment of the duties of excise charged thereon, and to lodge the same in ware-houses at their own expence; and for the relief of Ralph Barrow in respect to the duty on some rock salt lost by the overflowing of the rivers Weaver and Dame; as relates to the landing of rum or spirits of the British sugar plantations before payment of the duties of excise, and to the lodging of the same in ware-houses at the expence of the importers or proprietors thereof, which was to continue in force until the twenty ninth day of September one thousand seven hundred and forty nine, and from thence to the end of the then next session of Parliament, and which by an act made in the twenty third year of the reign of his present Majesty was further continued from the expiration thereof until the twenty ninth day of September one thousand seven hundred and fifty seven, and from thence to the end of the then next session of Parliament, shall be, and the same is hereby further continued from the expiration thereof, until the twenty ninth day of September one thousand seven hundred and sixty four, and from thence to the end of the then next session of Parliament.*

V. And whereas no certain time is appointed for the proprietor or proprietors, importer or importers, of all or any kind of foreign liquors liable to the duties of excise on the importation thereof, to make due entry thereof with the officer or collector appointed for the excise in the port or place where the same shall be imported, and to pay the duties for the same; and several persons have refused or neglected, for a long time after the importation of such foreign exciseable liquors, to make due entry thereof, and have insisted to keep the same on board, and even in some cases, when the ships have been put into the docks to be repaired; by which means the payment of the duties due for the same, have been unfairly postponed and kept back, and the revenue unnecessarily put to a very considerable expence by keeping tydesmen on board; and great opportunities are also obtained for imbezzling or running on shore all or part of the said foreign or exciseable liquors, without payment of any duties for the same, notwithstanding the utmost care and vigilance of the officer to prevent the same; for remedy whereof, be it enacted by the authority aforesaid, that from and after the fifth day of July one thousand seven hundred and fifty eight, the proprietor or proprietors, importer or importers, of any kind of foreign liquors, liable to the

Foreign exciseable liquors to be entered in 30 days after report of the loading of the ship;

13 & 14
Car. 2. c. 11.

Duties to be paid then, and liquors landed, on forfeiture.

Plantation rum excepted.

In entries of foreign liquors, the casks, &c. to be inserted.

Gager may take samples.
32 Geo. 2.
c. 29. § 1.

duties of excise, within thirty days next after the master or purser for that voyage, of the ship or vessel wherein the said foreign exciseable liquors, or any of them, shall be imported or brought into the kingdom of *Great Britain*, shall have or ought to have made a just and true entry or report upon oath, of the burthen contents and loading of such ship or vessel, in pursuance of the directions of the statute made in the thirteenth and fourteenth years of the reign of King *Charles* the second, intituled *An act for preventing frauds, and regulating abuses in his Majesty's customs*, shall make due entry with the officer or collector appointed for the excise, in the port or place where such foreign exciseable liquors shall be imported, of all such foreign exciseable liquors on board of such ship or vessel belonging to such proprietor or proprietors, importer or importers; and shall then, or before, satisfy and pay the duties of excise due and payable for and in respect of the said foreign exciseable liquors, and land the same; on pain to forfeit for every neglect or refusal to make due entry or payment, or to land the same, according to the directions of this act, all such foreign exciseable liquors, with the casks and package wherein the same shall be contained on board such ship or vessel belonging to such proprietor or proprietors, importer or importers; of the same, so neglecting or refusing, which shall and may be seized by any officer or officers of the excise.

VI. Provided always, and it is hereby declared and enacted by the authority aforesaid, that so long as the said act of the fifteenth and sixteenth years of his Majesty's reign shall be continued and in force, nothing in the clause last before mentioned shall extend, or be construed to extend, in any wise to prevent or hinder the proprietor or proprietors, importer or importers, of any rum or spirits of the growth produce or manufacture of the *British* sugar plantations, as shall be imported into the kingdom of *Great Britain* directly from the said sugar plantations, or any of them (an entry of such rum or spirits being first made within the said thirty days, as directed by the said clause last before mentioned) from forthwith landing such rum or spirits, and putting the same into such ware-house or ware-houses, and from giving such security for the due payment of the duties of excise, in pursuance of the directions of the said act of the fifteenth and sixteenth years of his Majesty's reign, if he she or they shall chuse so to do, within the said term of thirty days.

VII. And it is hereby further enacted by the authority aforesaid, that in all entries or reports of any foreign liquors, liable to the duties of excise, to be made by the master or purser of any ship or vessel, in pursuance of the said act of the thirteenth and fourteenth years of the reign of King *Charles* the second, the number of casks or other package, with the particular numbers and marks of each of them, and the particular kind of liquors contained in each cask or other package, on board of each respective ship or vessel, shall be inserted in such entries or reports; on pain for every neglect or refusal thereof to forfeit such liquor, with the cask or other package wherein the same shall be contained, which shall and may be seized by any officer of the excise; any law custom or usage to the contrary thereof in any wise notwithstanding: and that all seizures to be made in pursuance of any of the powers given by this act, shall (all necessary charges for the recovery thereof being first deducted) be employed, one moiety thereof to and for the use of his Majesty, his heirs and successors, and the other moiety to the seizer or prosecutor.

VIII. And, in order to enable the gagers or officers of the excise the better to ascertain the proof of all foreign imported liquors liable to the duties of excise, it is hereby further enacted by the authority aforesaid, that it shall and may be lawful to and for the gagers or officers of the excise, at any time or times, to take a sample or samples (not exceeding one quart in the whole) out of each of the casks or other package containing such foreign spirituous liquors, paying for such sample or samples of liquors after the rate of sixteen shillings per gallon.

Anno tricesimo secundo

GEORGE II. Regis.

C A P. X.

An Act for granting to His Majesty a Subsidy of Poundage upon certain Goods and Merchandizes to be imported into this Kingdom; and an additional inland Duty on Coffee and Chocolate; and for raising the Sum of Six millions six hundred thousand Pounds, by way of Annuities and a Lottery, to be charged on the said Subsidy and additional inland Duty.

[So much as relates to the Excise.]

SECT.

X.

AND be it further enacted and declared by the authority Additional inland duty on coffee and chocolate. See the former duties, 10 Geo. I. c. 10. § 5. aforeſaid, that from and after the fifth day of *April* one thousand ſeven hundred and fifty nine, there ſhall be charged, levied, collected and paid, unto and for the uſe of his Maſteſty, his heirs and ſucceſſors, for and upon all coffee to be ſold in *Great Britain*, by wholeſale or retail, and upon all chocolate to be made or ſold in *Great Britain*, an additional inland duty to be paid by the reſpective ſellers of ſuch coffee, and by the reſpective makers or ſellers of ſuch chocolate; that is to ſay,

For and upon all coffee to be ſold in Great Britain, an additional duty of one ſhilling per pound weight averdupois, and in that proportion for a greater or leſſer quantity, over and above the preſent inland duty, and over and above all cuſtoms and duties payable upon the importation thereof. 1 s. per lb. on coffee.

And for and upon all chocolate to be made or ſold in Great Britain, an additional duty of nine pence per pound weight averdupois, and in that proportion for a greater or leſſer quantity, over and above the preſent inland duty payable thereupon. 9 d. per lb. on chocolate.

XI. And be it further enacted and declared by the authority aforeſaid, that the ſaid additional inland duties hereby granted to his Maſteſty, ſhall be raiſed, levied, collected and paid, in the ſame manner, and under ſuch management, and under ſuch penalties and forfeitures, and with ſuch powers for recovering the ſame, and by ſuch rules ways and methods, as the former inland duties payable to his Maſteſty upon coffee and chocolate are raiſed, levied, collected and paid, as fully, and to all intents and purpoſes, as if the ſeveral clauſes, powers, directions, penalties and forfeitures, relating thereto, were particularly repeated, and again enacted, in the body of this preſent act.

XII. And be it further enacted and declared by the authority aforeſaid, that all the coffee which on the ſixth day of *April* one thousand ſeven hundred and fifty nine ſhall be lodged or ſecured in any ware-houſe or ware-houſes in purſuance of the directions of any former act or acts of Parliament in that behalf made, ſhall be, and is hereby charged with the ſaid additional duty of one ſhilling per pound, to be paid in like manner as the former inland duty on coffee is directed to be paid. Coffee in ware-houſes in 1759.

XIII. And be it further enacted and declared, that all the coffee and chocolate which any dealer in or ſeller of coffee, or any dealer in, or maker or ſeller of, chocolate in *Great Britain* (other than and except ſuch perſons who make chocolate for their family uſe, and not for ſale, with reſpect only to their ſtock in hand) or any perſon or perſons in truſt for him her or them, or Stock in hand 1759. for

90lb. of roasted coffee charged as 112lb. of raw coffee.

Duty to be paid into the office of excise.

Stock in hand of chocolate to be stamped.

New stamps.

Forging them 500l. penalty and a year's imprisonment.

for his her or their use, shall be possessed of or interested in, upon the said sixth day of *April* one thousand seven hundred and fifty nine, shall be and is hereby charged with the said additional inland duty of one shilling *per* pound for the said coffee, and nine pence *per* pound for the said chocolate. And that every ninety pounds weight of roasted coffee, by reason of the common decrease by shrinking in the roasting thereof, shall be charged after the rate of one hundred and twelve pounds of raw coffee, and so in proportion for a greater or less quantity. Which said additional inland duty for the stock in hand shall be paid by the respective sellers of coffee, and such makers or sellers of chocolate as aforesaid, to the proper officer of excise for the said inland duties, at the office of excise within the limits of which they shall respectively inhabit; that is to say, all such duties as shall arise within the limits of the chief office of excise in *London*, shall be paid within fourteen days next after the said fifth day of *April* one thousand seven hundred and fifty nine; and all such duties as shall arise in any other part of *Great Britain*, shall be paid within six weeks next after the said fifth day of *April* one thousand seven hundred and fifty nine.

XIV. And it is hereby further enacted by the authority aforesaid, that all such chocolate as shall on the sixth day of *April* one thousand seven hundred and fifty nine be in the custody or possession of any maker or seller of chocolate, other than such makers as aforesaid, or of any person or persons in trust, or for the use of him her or them, within the limits of the chief office of excise in *London*, shall, within fourteen days next after the said fifth day of *April* one thousand seven hundred and fifty nine; and all such chocolate as shall, on the sixth day of *April* one thousand seven hundred and fifty nine, be in the possession of any maker or seller of any chocolate (other than such makers as aforesaid) or of any person or persons in trust, or for the use of him her or them, in any other part of *Great Britain*, shall, within six weeks next after the said fifth day of *April* one thousand seven hundred and fifty nine; be brought to the respective offices where the entries for the same shall be, or ought to have been made, and shall then have some new and additional stamp mark impression or device affixed thereon, to denote that it has been charged with the said additional inland duty: which stamp mark impression or device, and all other stamps marks impressions or devices, which shall be made use of to denote the charging the said additional duties, either on the stock in hand, or any future stock, the said respective commissioners of excise and for the said inland duties for the time being are hereby directed to provide, in such manner as to them shall seem meet; which stamps, marks, impressions or devices, or any of them, may, from time to time, be varied or altered in such manner as the said commissioners shall judge most proper. And if any person or persons whatsoever shall, at any time, counterfeit or forge, or cause to be counterfeited or forged, any such mark, stamp, impression or device, which shall be made use of in pursuance of this act; or shall utter vend or sell, any chocolate with such counterfeit mark, stamp, impression or device thereon, knowing the same to be counterfeited; or shall, upon any chocolate which has not been duly entered with the proper officer, and for which the inland duties has not been duly charged or paid, fix or place any paper or papers having on it or them the impression of such mark or marks, stamp or stamps; or shall, in such paper or papers, inclose such chocolate as shall not have been duly entered with the proper officer, and for which the inland duties have not been duly charged or paid; with intent to defraud his Majesty of his inland duties for and in respect of such chocolate; that then every such person or persons so offending therein, shall, for every such offence, forfeit and lose the sum of five hundred pounds, and also shall be committed to the next county gaol, there to remain for twelve months without bail or mainprize.

XV. And

XV. And it is hereby further enacted by the authority aforesaid, that if any person or persons having, on the said sixth day of *April* one thousand seven hundred and fifty nine, in his or their custody or possession, any stock or quantity of coffee or chocolate chargeable by this act with the said additional inland duties, shall clandestinely remove or carry away, or cause or suffer to be removed or carried away, the same or any part thereof, before his Majesty's duties thereupon shall be paid as aforesaid; or shall fraudulently conceal or hide any part of his her or their said stock of coffee or chocolate; or shall neglect or refuse to bring or send, within the respective times appointed, his her or their said stock of chocolate, to the respective offices where the entries for the same shall have been, or ought to have been made, in order to have such chocolate stamped as aforesaid; or shall, after the said fifth day of *April* one thousand seven hundred and fifty nine, sell or vend, or offer or expose to sale, any of their stock of chocolate, without being first marked or stamped to denote the payment of the said additional inland duty; that then, and in each and every of the said cases, he she or they so offending, for every such offence, shall forfeit the sum of twenty shillings for every pound weight of such chocolate, and also the chocolate so found after the end of the said fourteen days, or six weeks respectively, without such mark, stamp, impression or device thereon, shall be forfeited, and may be seized.

Penalty of concealing stock in hand.

XVI. And whereas the provision by the former law for packing up chocolate in pounds, has not been found sufficient to prevent frauds, and the permitting the sale of chocolate in small quantities not packed up and secured in the manner herein after directed, has tended to encourage the clandestine and fraudulent making and selling thereof; be it further enacted by the authority aforesaid, that all chocolate which from and after the fifth day of *April* one thousand seven hundred and fifty nine shall be made in *Great Britain*, shall be packed up, and a stamp or mark put upon the same, in manner herein after mentioned; that is to say, all such makers or proprietors of chocolate, which shall be made in *Great Britain*, shall, from time to time, and at the respective times and places, when and where they are required to make entries of the chocolate by or for them respectively made as aforesaid, produce all the chocolate contained in such entry, at the respective offices where such entries are or ought to be made, to the respective officers who are or shall be appointed for the receiving such entries; on pain of forfeiting the sum of twenty shillings for every pound weight of such chocolate which shall not then be produced; which chocolate shall be brought, inclosed, packed and tied up with thread in papers, which said papers shall each of them contain either one pound, or half a pound, or a quarter of a pound weight of chocolate, and not more or less (at the election of the makers or proprietors) each of which papers so tied up shall, by an officer appointed or to be appointed by the respective commissioners of excise and inland duties for that purpose, or the major part of them respectively, have such a mark, stamp, impression or device, affixed thereon, as shall be by the said respective commissioners for the time being, from time to time, devised or appointed for that purpose.

Rules for packing and stamping chocolate.

XVII. And it is hereby further enacted by the authority aforesaid, that if any person or persons shall sell chocolate in any less quantity than a quarter of a pound, or shall sell and deliver any chocolate to any person not being at the time of the sale and delivery thereof duly marked or stamped, or not being at that time inclosed packed and tied up with the identical piece of thread which is directed to be used in tying up the chocolate in a paper, before the same is to have the mark, stamp, impression or device, affixed thereon, or shall sell and deliver any chocolate, whereof the thread or stamped label inclosing the same at the time of the sale and delivery thereof, shall have been broke or opened in any manner whatsoever, every person or persons so offending, shall, for every such offence respectively, forfeit twenty pounds.

Not less than a quarter of a lb. of chocolate to be sold.

COFFEE and CHOCOLATE.

XVIII. And be it further enacted and declared by the authority aforesaid, that in the office of the auditor of the receipt of the exchequer, a book or books shall be provided and kept, in which all the monies arising by the said additional inland duties upon coffee and chocolate, and paid into the said receipt, shall be entered separate and apart from all other monies paid or payable to his Majesty, his heirs and successors, upon any account whatsoever; and the said money so arising from the said additional duties, and paid into the said receipt of exchequer, shall be part of the fund established for the several purposes herein after mentioned.

SECT. ULT. And it is hereby enacted by the authority aforesaid, that if any person or persons shall, at any time or times, be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, or of any matter or thing in this act contained, such person or persons shall and may plead the general issue, and give the special matter in evidence for his or their defence; and if upon trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant or defendants shall have treble costs to him or them awarded against such plaintiff or plaintiffs.

General issue.

Treble costs.

Anno tricesimo secundo

GEORGE II. Regis.

C A P. XVII.

An Act for obviating a Doubt with respect to the summoning of Persons for Offences committed against, or Forfeitures incurred by, the Laws of Excise.

WHEREAS it has been doubted, where the commissioners of excise and justices of the peace have respectively issued out any summons for the appearance of persons offending against, or for forfeitures incurred by, the laws of excise, or other laws made for collecting and securing the several other duties under the management of the commissioners of excise, which hath been left at the house or usual place of residence, or with the wife child or menial servant of such persons, whether the same should be deemed and adjudged a good and sufficient summons, and as legal and effectual a notice, as if the same had been actually delivered to the proper hands of such person or persons, to whom the same was or were directed; now, in order to put an end to such doubt; be it hereby enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that every such summons so left as aforesaid, shall be deemed to be a good and sufficient summons, and as legal and effectual a notice, as if the same had been actually delivered to the proper hands of such persons to whom the same was by name directed.

Summons left
at the house,
legal notice.

II. And for the future, it is hereby enacted, that in all cases relating to the excise, or to any of the other duties which now or hereafter may be under the management of the commissioners of excise (except where particular provisions and directions are or shall be enacted for summoning offenders, or for condemning of seizures made from persons unknown) the leaving such summons at the house, work-house, ware-house, shop, cellar, vault or usual place of residence of such person or persons, directed to such person or persons by his her or their right or assumed name or names, shall be deemed to be, and is hereby declared to be, as legal and effectual a notice and summons, to all intents and purposes, as if the same was personally given or delivered to or into the hands of the party or parties for whom the same shall be designed, and as if the same was directed to the party or parties to and for whom the same shall be designed, by his her or their proper name or names.

Directed by
the right or
assumed name.

Anno

Anno tricesimo secundo

GEORGE II. Regis.

C A P. XXIV.

An Act to amend an Act made in the last Session of Parliament, for repealing the Duty granted by an Act made in the Sixth Year of the Reign of His late Majesty on Silver Plate, and for granting a Duty on Licences to be taken out by all Persons dealing in Gold or Silver Plate, by permitting the Sale of Gold or Silver Plate in small Quantities without Licence; and by granting a Duty instead of the Duty now payable upon Licences to be taken out by certain Dealers in Gold or Silver Plate; and also a Duty upon Licences to be taken out by Pawnbrokers dealing in Gold or Silver Plate, and Refiners of Gold or Silver.

31 G. 2. C. 32.
6 G. 1. C. 11.

WHEREAS by an act made in the last session of Parliament, intituled *An act for repealing the duty granted by an act made in the sixth year of the reign of his late Majesty, on silver plate made, wrought, touched, assayed or marked, in Great Britain; and for granting a duty on licences to be taken out by all persons dealing in gold or silver plate; and for discontinuing all drawbacks upon silver plate exported; and for more effectually preventing frauds and abuses in the marking or stamping of gold or silver plate; it was enacted, that in lieu of the duty thereby repealed, there should, from and after the fifth day of July one thousand seven hundred and fifty eight, be paid unto his Majesty, his heirs and successors, a duty of forty shillings for every licence to be taken out in manner therein after mentioned, by each person trading in selling or vending gold or silver plate, and by the said act such licences were directed to be taken out annually; and it was also thereby further enacted, that all persons using the trade of selling or vending gold or silver plate, or any goods or wares composed of gold or silver, or any goods or wares in which any gold or silver was or should be manufactured, and also all persons employed to sell any gold or silver plate, or any such goods or wares aforesaid, at any auction or public sale, or by commission, should respectively be deemed traders in, sellers or venders of, gold or silver plate, within the intent and meaning of the said act, and should take out a licence for the same; and whereas so much of the said last recited clause, as directs that every person trading in selling or vending gold or silver plate, or any goods or wares composed of gold or silver, or any goods or wares in which any gold or silver was or should be manufactured, should take out a licence for that purpose, has been found detrimental to the toy and cutlery trades of this kingdom; and your Majesty's most dutiful and loyal subjects, the Commons of Great Britain in Parliament assembled, are therefore desirous that all persons may be permitted to trade in sell or vend any goods or wares in which the gold or silver shall not exceed the respective quantities herein after mentioned, without being obliged to take out a licence for that purpose, and in lieu thereof to grant unto your Majesty a duty upon such licences as are herein after mentioned; and therefore do most humbly beseech your Majesty that it may be enacted, and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the fifth day of July one thousand seven hundred and fifty nine, no person or persons whatsoever shall be subject or liable to take out any licence for or in respect of his her or their trading in vending or selling any quantity of gold not exceeding two*

Venders of
small gold and
silver wares,
exempted
from taking
licences.

penny weights in any one separate and distinct ware or piece of goods, or any quantity of silver not exceeding five penny weights in any one separate and distinct ware or piece of goods; but that all persons may, from time to time, after the said fifth day of *July* one thousand seven hundred and fifty nine, trade in vend or sell any ware or piece of goods, in which the gold or silver shall not exceed the respective quantities aforesaid, without being subject in respect thereof to any penalty for not having taken out a licence, or paid the duty granted by the said act made in the last session of Parliament; any thing in the said act contained to the contrary notwithstanding.

II. And, in order to make good any deficiency which may happen in the produce of the said duty, by reason of the exemption aforesaid, be it further enacted by the authority aforesaid, that there shall, from and after the said fifth day of *July* one thousand seven hundred and fifty nine, be paid unto his Majesty, his heirs and successors, a duty of five pounds for every licence to be taken out by each trader in, vender or seller of, gold or silver plate, or of any goods or wares in which any gold or silver is or shall be manufactured, who shall trade in, vend or sell, any piece of plate or goods, or any ware in which the gold or silver shall be of the respective weights herein after mentioned, or of any greater weight, and by all pawnbrokers trading in, vending or selling, gold or silver plate, or any goods or wares in which any gold or silver is or shall be manufactured, and all refiners of gold or silver.

New duty on
licences.
Pawnbrokers
and refiners to
take licences.

III. And be it further enacted by the authority aforesaid, that from and after the said fifth day of *July* one thousand seven hundred and fifty nine, no person or persons whatsoever, who now, or at any time or times hereafter, doth, do, or shall trade in, vend or sell, any gold or silver plate, or any goods or wares in which any gold or silver is or shall be manufactured, shall presume by him her or themselves, or by any other person or persons whatsoever employed by him her or them for his her or their benefit, either publicly or privately, to trade in, vend or sell, any piece of plate or goods, or any ware in which the quantity of gold shall be of the weight of two ounces or upwards, or in which the quantity of silver shall be of the weight of thirty ounces or upwards, unless he she or they shall have first paid a duty of five pounds for a licence, which shall have been taken out in the manner required by the said act made in the last session of Parliament; and every person who shall so trade in, vend or sell, any such piece of plate or goods, or ware as aforesaid, shall pay the like duty of five pounds for every licence which shall be taken out in each year, in pursuance of the said act, instead and in lieu of the duty of forty shillings thereby granted; any thing in the said act contained to the contrary notwithstanding: and if any person or persons trading in, vending or selling, gold or silver plate, or any goods or wares in which any gold or silver is or shall be manufactured, shall, after the said fifth day of *July* one thousand seven hundred and fifty nine, presume or offer to trade in, vend or sell, any such piece of plate or goods, or any such ware as aforesaid, without first taking out a licence, for which the said duty of five pounds shall have been paid, and renewing the same licence, and making the like payment yearly as aforesaid, he she or they shall respectively forfeit and lose, for every such offence, the sum of twenty pounds.

Who are to
take licences.

20*l.* penalty.

IV. And be it further enacted by the authority aforesaid, that from and after the said fifth day of *July* one thousand seven hundred and fifty nine, no pawnbroker or pawnbrokers shall presume, by him her or themselves, or by any other person or persons whatsoever employed by him her or them for his her or their benefit, either publicly or privately, to trade in, vend or sell, any gold or silver plate, or any goods or wares in which any gold or silver is or shall be manufactured; nor shall any person or persons presume, either by him her or themselves, or by any other person or persons whatsoever employed by him her or them for his her or their benefit, to use or practise the trade or business of a refiner of gold or silver, without first taking out a licence,

Pawnbrokers
and refiners
deemed
traders.

licence, in such manner as persons using the trade of selling or vending gold or silver plate are, by the said act made in the last session of Parliament, required to take out licences; and every such pawnbroker, and also every such refiner of gold or silver, shall take out a fresh licence in every year, in such manner as persons using the trade of selling or vending gold or silver plate, are by the said act required to do: and for the more effectual enforcing the taking out of the said licences, and recovery of the duty herein after directed to be from time to time paid upon the taking out thereof, every such pawnbroker and refiner of gold or silver respectively, shall be deemed for the purposes of this act, to use the trade of selling or vending gold or silver plate; any thing in the said former act contained to the contrary notwithstanding. And every such pawnbroker as aforesaid, and also every such refiner of gold or silver, shall respectively pay a duty of five pounds for every licence which shall be taken out by each such pawnbroker or refiner; and which said duty of five pounds shall be paid in each year at the times when such licences are taken out, and to such person or persons, and in such manner, as the duty of forty shillings granted by the said act is thereby directed to be paid. And if, after the said fifth day of *July* one thousand seven hundred and fifty nine, any pawnbroker shall presume or offer to trade in, vend or sell, any gold or silver plate, or any goods or wares in which any gold or silver is or shall be manufactured; or if any person shall presume, or offer to use or practise, the trade or business of a refiner of gold or silver; and such pawnbroker or person respectively shall not have first taken out a licence, for which the said duty of five pounds shall have been paid, or shall not have renewed the same licence, and made such payment yearly as aforesaid; every such pawnbroker and person shall respectively, for every such offence, forfeit and lose the sum of twenty pounds.

Licences under the former act, on payment of 3*l.* good for the year.

V. Provided always, and be it further enacted by the authority aforesaid, that if, at any time or times, any person or persons who shall have taken out a licence in the manner prescribed by the said former act, and have paid, in respect thereof, the said duty of forty shillings, shall, before the expiration of such licence, produce the same, and pay the further sum of three pounds to any person or persons authorized by virtue of the said former act to grant licences (all which persons are hereby required to accept such payment, and to indorse a memorandum thereof, without fee or reward, upon the licence so produced) every person paying such additional sum of three pounds may, and is hereby empowered, from the time of the payment thereof, and during the continuance of the remainder of the term of the said licence, to trade in, vend or sell, any gold or silver plate, or any goods or wares in which any gold or silver is or shall be manufactured; or to use or practise the trade or business of a refiner of gold or silver, in such manner as any other person who shall have paid the duty of five pounds upon the original granting of any licence is by this act empowered to do; any thing herein before contained to the contrary notwithstanding.

One licence for partner in one house.

Licence serves but for one shop or house.

VI. Provided always, that persons in partnership, and carrying on their trade or business in one house shop or tenement only, shall not be obliged to take out more than one licence in any one year for the carrying on such trade or business: and that no licence which shall be granted by virtue of this act, shall authorize or empower any person or persons to whom the same may be granted, and who shall sell gold or silver plate in shops, to trade in, sell or vend, such gold or silver plate in any other shop or place, except in such houses or places thereunto belonging wherein he she or they shall inhabit and dwell at the time of granting such licence, or in booths or stalls at fairs or markets.

VII. And be it further enacted by the authority aforesaid, that all prosecutions for recovery of penalties and forfeitures incurred for offences committed against this act, shall and may be heard and determined, and such penalties and forfeitures recovered levied and applied, and in case of want of

sufficient

sufficient distress whereon to levy the same, the offender shall be imprisoned, in such and the same manner, and with the same powers and authorities, as are prescribed given and appointed in the said act made in the last session of Parliament with respect to prosecutions for, and the recovering levying and applying of the penalties and forfeitures incurred for offences committed against the said act, and to the imprisonment of the party or parties offending until satisfaction shall be made.

VIII. Provided always, and it is hereby enacted, that the several penalties and forfeitures of twenty pounds, created and inflicted by the said recited act, and this present act, may be mitigated by such ways means and methods as any fine penalty or forfeiture may be mitigated by any law or laws of excise; any thing in the said recited act, or this present act, to the contrary in any wise notwithstanding.

Mitigation of Penalties.

IX. And be it further enacted by the authority aforesaid, that all the monies which shall arise by the duty hereby directed to be paid upon licences (the necessary charges of raising and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, together with the monies arising by the duty on licences granted by the said act made in the last session of Parliament; and shall be applied to such uses and purposes, and in such manner, as the monies arising by the duty granted by the said act are thereby made applicable, and to and for no other use or purpose whatsoever.

Duties to be paid into the exchequer.

X. And be it further enacted by the authority aforesaid, that the said act made in the last session of Parliament (except such parts thereof as are varied or altered by this act) shall continue in full force and effect, and the provisions and powers therein contained (except as aforesaid) shall extend, and are hereby extended to, and shall operate and be executed, with respect to this act, and to all matters and things to be done in pursuance thereof, in as full and ample manner, to all intents and purposes, as if the said provisions and powers were, with such variations and alterations, herein specially repeated and re enacted; any thing in this act contained to the contrary notwithstanding.

Anno tricesimo secundo

GEORGE II. Regis.

C A P. XXIX.

An Act for further regulating the Power of taking Samples of Foreign Spirituous Liquors by the Officers of Excise; and also for empowering the Traders to take such Samples before the Duties are charged.

31 Geo. 2.
c. 36. § 8.

Gagers, &c.
may take sam-
ples gratis of
spirituous li-
quors.

Importers
may take like
samples before
landing.

WHEREAS by a clause in an act of Parliament passed in the last session of Parliament, intituled *An act for continuing certain laws therein mentioned relating to British sailcloth, and to the duties payable on foreign sail cloth; and to the allowance upon the exportation of British made gunpowder; and to the encouragement of the trade of the sugar colonies in America; and to the landing of rum or spirits of the British sugar plantations, before the duties of excise are paid thereon; and for regulating the payment of the duties on foreign exciseable liquors; and for the relief of Thomas Watson with regard to the drawback on certain East India calicoes; and for rendering more commodious the new passage leading from Charing Cross; in order to enable the gagers or officers of excise the better to ascertain the proof of all foreign imported liquors liable to the duties of excise, it was enacted, that it should be lawful to and for the gagers or officers of the excise, at any time or times, to take a sample or samples (not exceeding one quart in the whole) out of each of the casks or other package, containing such foreign spirituous liquors, paying for such sample or samples of liquors after the rate of sixteen shillings per gallon; and whereas the taking so great a quantity as a quart out of each of the said casks or other package is unnecessary, and the paying for the same at the before-mentioned rate will be detrimental to the revenue; and whereas till of late the importers or proprietors of such foreign spirituous liquors, or their factors or agents, were permitted to take a sample out of each cask or other package, and to land such sample without paying any duty for the same, by means whereof they were enabled to, and did for the most part, sell such foreign spirituous liquors whilst on shipboard; and whereas for some time last past such permission hath, in many instances, been refused, which hath proved a great inconvenience to the said trade; for remedy whereof it is hereby enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that it shall and may be lawful for the gagers or other officers of excise, at any time before the gaging, to take a sample or samples, not exceeding half a pint in the whole, out of each of the casks or other package, containing such spirituous liquors, without paying for the same; and that it shall and may be lawful for the importers or proprietors of such foreign spirituous liquors, their factors or agents, to take, in the presence of one or more of the gagers or other officers of excise, a sample or samples, not exceeding half a pint in the whole, out of every cask or other package containing such spirituous liquors, whilst the same shall be on shipboard, and before the landing thereof, and to land such sample or samples, without paying any duty for the same.*

II. Provided

II. Provided nevertheless, that still it shall and may be lawful for the said officers of excise to take the like sample or samples, not exceeding half a pint in the whole, out of each cask or other package containing such spirituous liquors, in any shop ware-house or other place belonging to any dealer in the same, paying for such sample or samples (if demanded) according to the market price, liquor of the like quality shall be sold for, at the time such sample or samples shall be taken.

Officers may
take like sam-
ples after
landing, pay-
ing for them.

Anno tricesimo tertio

GEORGE II. Regis.

CAP VII.

An Act for granting to His Majesty several Duties upon Malt; and for raising the Sum of Eight Millions by way of Annuities and a Lottery, to be charged on the said Duties; and to prevent the fraudulent obtaining of Allowances in the gauging of Corn making into Malt; and for making forth Duplicates of Exchequer Bills, Tickets, Certificates, Receipts, Annuity Orders, and other Orders, lost burnt or otherwise destroyed.

[So much as relates to the Excise.]

Most Gracious Sovereign,

Perpetual duties on malt.

WE, your Majesty's most dutiful and loyal subjects, the Commons of Great Britain in Parliament assembled, towards raising by the most easy means the necessary supplies to defray your Majesty's public expences, have freely and voluntarily resolved to give and grant unto your Majesty, the rates duties and impositions herein after mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the eighth day of February one thousand seven hundred and sixty, there shall be raised, levied, collected, paid and satisfied, unto and for the use of his Majesty, his heirs and successors, for and upon all malt, the rates duties and impositions, herein after mentioned; that is to say,

3 d. per bushel.

II. For and upon every bushel of malt which at any time or times shall be made of barley, or any other corn or grain, within that part of Great Britain called England, Wales, and the town of Berwick upon Tweed, by any person or persons whatsoever (whether the same shall be or not be for sale) the sum of three pence, and so proportionably for any greater or less quantity; to be paid by the maker or makers thereof respectively, over and above all other rates duties and impositions, charged or chargeable thereupon, or that may be payable for the same.

In Scotland
1 d. ob.

III. And for and upon every bushel of malt which at any time or times shall be made of barley, or any other corn or grain, within that part of Great Britain called Scotland, by any person or persons whatsoever (whether the same shall be or not be for sale) the sum of one penny halfpenny, and so proportionably for any greater or less quantity; to be paid by the maker or makers thereof respectively, over and above all other rates duties and impositions, charged or chargeable thereupon, or that may be payable for the same.

Brought from
Scotland into
England, 1 d.
ob.

IV. And for and upon every bushel of malt which at any time or times shall be brought from Scotland into England, Wales, or the town of Berwick upon Tweed, the sum of one penny halfpenny, and so proportionably for any greater or less quantity, over and above the duty herein before granted upon malt made in Scotland, and all other rates duties and impositions, charged or chargeable thereupon, or that may be payable for the same.

To be paid as
the annual
duties.

V. And be it further enacted by the authority aforesaid, that the rates duties and impositions herein before granted, shall be ascertained, secured, raised, collected, levied, recovered and paid into his Majesty's exchequer, for

for the purposes in this act expressed, in such and the like form and manner, and under such management, and by the same ways means and methods, and with such and the like allowances and repayments, and power of making compositions proportionably and according to such rules regulations and directions, and under such penalties forfeitures and fines, with such powers for recovery and mitigation thereof, and other powers, in all respects not otherwise enacted directed or provided by this act, as are prescribed mentioned or expressed, for or concerning the ascertaining, compounding, securing, managing, raising, collecting, levying, recovering, paying, allowing and repaying the several and respective duties upon malt within the kingdom of *Great Britain*, which were continued and granted to his Majesty in and by an act made in this present session of Parliament, intituled *An act for continuing and granting to his Majesty certain duties upon malt, mum, ryder and perry, for the service of the year one thousand seven hundred and sixty*; or as are contained in any other act or acts of Parliament in and by the said act made in this present session mentioned or referred unto, or any of them; and that the said act made in this present session of Parliament, and all and every act or acts of Parliament therein mentioned or referred unto, as for and concerning the duties upon malt continued and granted by the said act in this session, and every article, rule, clause, matter and thing, relating thereto, in them any or either of them contained or thereby referred unto, and now in force, and not altered by this act, shall be in full force and effect, and be duly observed practised and put in execution throughout this kingdom, for ascertaining, compounding, securing, managing, raising, collecting, levying, recovering, paying, allowing and repaying the rates duties and impositions, herein before granted, during the continuance of such rates duties and impositions, and for levying recovering and mitigating the fines penalties and forfeitures, and for doing all other matters and things, as fully and effectually to all intents and purposes, as if the same were specially repeated and re-enacted in the body of this present act.

VI. And be it further enacted by the authority aforesaid, that there shall be also raised, levied, collected, paid and satisfied, unto and for the use of his Majesty, his heirs and successors, for and upon every bushel of malt, whether ground or unground, made of barley or of any other corn or grain, belonging to any malster or maker of malt for sale, feller or retailer of malt, brewer, distiller, inn-keeper, victualler or vinegar maker, either in his her or their custody or possession, or in the custody or possession of any other person or persons whatsoever in trust for him her or them, or for his her or their use benefit or account, upon the said eighth day of *February* one thousand seven hundred and sixty, the sum of three pence, in that part of *Great Britain* called *England, Wales*, and town of *Berwick upon Tweed*; and the sum of one penny halfpenny, in that part of *Great Britain* called *Scotland*, and so proportionably for any greater or less quantity; to be paid by the person or persons respectively possessed of such malt, over and above all other rates duties and impositions, charged or chargeable thereupon, or that may be payable for the same.

VII. And be it further enacted by the authority aforesaid, that the duties hereby granted upon malt, being stock in hand on the said eighth day of *February* as aforesaid, shall be within the receipt management and government of the several chief commissioners and governors of the receipt of excise upon beer ale and other liquors, for the time being, in *Great Britain* respectively; and that all inferior officers, whether they be sub-commissioners, collectors, supervisors, gaugers or others, that are or shall be constituted or appointed for levying, receiving, collecting or answering, of his Majesty's duties of excise upon beer ale and other liquors, shall, within the respective limits or districts, or in the several places or stations to which they are or shall be appointed, be also the sub-commissioners, collectors, supervisors, gaugers or other officers respectively, for the said duties by this act granted

granted upon stock in hand; nevertheless under the government and direction of the said respective chief commissioners of excise for the time being, or the major part of them; who have hereby power to dismiss or alter them, or any of them, and to make and constitute from time to time, such and so many inferior officers for the said duties upon stock in hand, as, to the said respective chief commissioners for the time being, or the major part of them, shall seem meet.

VIII. And be it further enacted by the authority aforesaid, that all and every the said malsters, or makers of malt for sale, sellers or retailers of malt, brewers, distillers, inn-keepers, victuallers and vinegar-makers, and all and every other person and persons whatsoever, who in trust for them, or any or either of them, or for the use benefit or account of them, or any or either of them, shall have in his her or their custody or possession, or in his her or their houses, out-houses, barns, granaries, or in any other place or places whatsoever upon the said eighth day of *February* one thousand seven hundred and sixty, any parcel or quantity of malt whatsoever, shall, on that day, or within ten days next ensuing, give a true and particular account thereof in writing, at the office of excise within the limits of which he she or they shall then respectively inhabit; upon pain to forfeit the sum of fifty pounds for every such offence and the malt of which no such account shall have been given, which shall and may be seized by any officer of excise; and within one calendar month after he she or they shall have given or ought to have given such account as aforesaid, shall pay down the duties hereby due or payable for such malt, to the proper officer or officers for receiving the same; and that all and every such malsters, or makers of malt for sale, sellers or retailers of malt, brewers, distillers, inn-keepers, victuallers and vinegar-makers, who shall refuse or neglect to make such payment, for his her or their said stock of malt, within the time by this act limited for that purpose, shall forfeit double the sum of the duty which should have been so paid by him her or them as aforesaid.

IX. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for the officers of excise respectively, to take a true and particular account and admeasurement of all such malt, as any malsters or makers of malt for sale, sellers or retailers of malt, brewers, distillers, inn-keepers, victuallers or vinegar-makers, or any person or persons in trust, or for the use benefit or account of them, or any or either of them shall, on the said eighth day of *February* one thousand seven hundred and sixty, have, be possessed of, or interested in; and for that purpose shall be permitted in the day-time, to enter into any dwelling-house, out-house, barn or other place whatsoever, belonging to every and any such malster or maker of malt for sale, seller and retailer of malt, brewer, distiller, inn-keeper, victualler and vinegar-maker, and each of them, who are hereby required to permit and suffer such officer or officers, upon his or their request, to make such entrance on the said eighth day of *February* one thousand seven hundred and sixty, or afterwards, at any time before the duty upon such malt shall be paid, and to take such account and admeasurement thereof, and to cast such malt into a regular form, for the better ascertaining the quantity thereof: and if they any or either of them, shall refuse to permit or suffer the officers of excise so to do, or if any person or persons shall obstruct, oppose, molest or hinder, any officer or officers of excise, in the due execution of such powers hereby given, he she or they shall respectively forfeit twenty pounds for every such offence: and if any malster or maker of malt for sale, seller or retailer of malt, brewer or distiller, inn-keeper, victualler, vinegar-maker, or any other person or persons having in his her or their custody or possession, any quantity of malt chargeable by this act with the said duties, or any part thereof, for stock as aforesaid, shall clandestinely remove or carry away, or cause or suffer to be removed or carried away the same, or any part thereof, before the duties thereupon shall be charged,

or shall fraudulently conceal or hide, or cause or suffer to be concealed or hid, or shall not produce to the inspection of the gauger, such malt, and every part thereof, that then, and in every such case, every person so offending, for every such offence, shall forfeit the sum of twenty pounds; and the malt which shall be so clandestinely removed or carried away, or fraudulently concealed or hid, shall be forfeited, and shall and may be seized by any officer or officers of excise; and the person or persons in whose custody such malt shall be found, who shall not before the discovery thereof, give notice at the next excise office, of the quantity of malt so in his her or their custody, shall also forfeit and lose the sum of twenty shillings for every bushel of such malt.

X. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties and forfeitures, clauses, matters and things, which in and by an act made in twelfth year of the reign of King *Charles the second*, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*,^{12 Car. 2. c. 24.} or by any other law now in force relating to his Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established, for managing, raising, levying, collecting or recovering, adjudging or ascertaining the duties thereby granted, or any of them (other than in such cases for which other penalties or provisions are made and prescribed by this act) shall be exercised, practised, applied, used and put in execution, in and for the managing, raising, levying, collecting, recovering and paying the said duties upon malt, which shall be stock in hand on the said eighth day of *February* one thousand seven hundred and sixty, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties, forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act.

XI. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures, in relation to the said duties upon stock in hand, shall be sued for levied and recovered or mitigated by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of session, court of justiciary, or court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty and forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

XII. Provided always, and be it further enacted by the authority aforesaid, that if after payment of the duties hereby granted upon malt which shall be stock in hand upon the said eighth day of *February* one thousand seven hundred and sixty, all or any part of such malt shall unfortunately happen to be destroyed or damaged by fire, or shall perish, or shall be damaged by the casting away of, or by any inevitable accident happening to any barge or vessel in which such malt shall be transporting or transported from any part of this kingdom to another, such proportional repayment or allowance shall be made to the proprietors of such malt in respect of the said duty, as is by an act passed in the ninth year of his late Majesty's reign, for continuing the duties upon malt, mum, cyder and perry, to raise money by way of a lottery, for the service of the year one thousand seven hundred and twenty three, authorized to be made in the like cases, with respect to the duties thereby granted; and the amount of such allowances and repayments shall be ascertained in such manner, and upon such notices, and under such regulations, as are mentioned in and prescribed by the said act, and shall be paid out of the monies to arise by virtue of this act; any thing herein contained to the contrary notwithstanding.

12 Ann. ft. 1.
c. 2.

XIII. And be it further enacted by the authority aforesaid, that in the gauging or measuring of malt for ascertaining the said duties on stock in hand, the bushel herein before mentioned shall be taken and allowed to be of the same and the like contents as are mentioned and appointed in and by an act made in the twelfth year of the reign of Queen Anne, for granting duties upon malt, mum, cyder and perry, for the service of the year one thousand seven hundred and thirteen, with respect to the bushel therein mentioned.

Malt from
Scotland to be
entered with
the proper
officers.

XIV. And be it further enacted by the authority aforesaid, that from and after the said eighth day of *February* one thousand seven hundred and sixty, all malt which shall at any time or times be conveyed from *Scotland* into *England, Wales*, or town of *Berwick upon Tweed*, shall be brought and entered with such officers, and in such manner, and under such penalties and forfeitures, to be recovered levied or mitigated by such ways and means, and applied to such uses and purposes, as in and by the said act made in this present session of Parliament, is mentioned directed and appointed with respect to malt brought from *Scotland* into *England, Wales*, or *Berwick upon Tweed*, between the twenty third day of *June* one thousand seven hundred and sixty, and the twenty fourth day of *June* one thousand seven hundred and sixty one; and the sum of three pence *per* bushel for the duties thereof, over and above all other duties and payments, shall be paid down in ready money to such officers respectively, and in such manner, as the duties in the said act mentioned are directed to be paid upon malt so brought from *Scotland*; unless a certificate from the proper officer be produced, that it hath paid the duty granted by this act of one penny halfpenny *per* bushel in *Scotland*, either upon or in respect of the making thereof, or as stock in hand; and if such certificate be produced, then there shall be paid no more than one penny halfpenny *per* bushel, by virtue of this act, for such malt so brought from *Scotland*; on pain of forfeiting all such malt, or the value thereof, as shall be landed or put on shore, or brought into *England, Wales*, or the town of *Berwick upon Tweed*, without such entry or payment of the duty aforesaid: which forfeiture shall be recovered and applied in such manner as any forfeiture is directed or authorized, by the said act made in this present session of Parliament, to be recovered and applied.

No other allowances than
are allowed in
like cases by
the annual act.

XV. Provided always, and be it further enacted by the authority aforesaid, that during the time that any duties, other than the duties granted by this act, shall be payable for or upon malt, no payment or allowance whatsoever shall be made out of or for or in respect of the duties hereby granted, to any malster, maker of malt, or other person, in consideration of any extraordinary charges for ware-houses and store-houses for locking up of malt entered or made for exportation, or for the several admeasurements thereof; nor shall any allowance abatement or addition be made in the gaging or admeasurement of any barley corn or grain making into malt, or of the malt when made, in consideration of the difference between the quantity of the corn or grain when wet and swoln, and the quantity thereof when it is converted into dry malt; or of the difference between the quantity of corn or grain when it is making upon the floor, and the quantity thereof when it is dried and perfectly made into malt; or in the gaging or admeasurement of any corn or grain making into malt for exportation, or of such malt when made; other than such respective allowances abatements or additions as are mentioned in the said act passed in this present session of Parliament, or any act or acts therein referred unto; any thing in this act contained to the contrary notwithstanding.

Bounties upon
exportation.

XVI. Provided also, and be it further enacted by the authority aforesaid, that upon the claim or demand of any bounty upon the exportation of any whole or ground malt, the duties by this act granted shall not be reckoned or valued towards the price of such malt, but shall be deducted in such reckoning

ing or valuation; and that such bounty shall be continued to be allowed and paid in such manner, and under such rules, regulations, penalties and forfeitures, and such penalties and forfeitures shall be recovered levied and mitigated by such ways and means, and applied to such uses and purposes, as are prescribed directed and appointed by the said act made in this present session of Parliament, or any act or acts therein mentioned or referred unto; any thing herein, or in any other act, contained to the contrary notwithstanding.

XVII. Provided also, and be it enacted and declared by the authority Contracts before 8 February 1760. aforesaid, that wherever any person or persons, bodies politic or corporate, or others, that are charged with the duties mentioned in this act, shall have sold, or contracted to sell, any malt, to any person or persons before the said eighth day of *February* one thousand seven hundred and sixty, and not delivered the same to the buyer, that then, and in every such case, the buyer of the said malt shall be obliged to pay to the seller the duty which such seller shall have paid for such malt upon delivery thereof.

XVIII. Provided also, and be it further enacted by the authority aforesaid, that no malt which hath been or shall be entered and made for exportation only, in such manner, and according to such rules and regulations, as are prescribed and directed with respect to the making of malt for exportation, by an act made in the twelfth year of his late Majesty's reign, 12 Geo. 1. c. 4. *for continuing the duties upon malt, mum, cyder and perry, in that part of Great Britain called England, and for granting to his Majesty certain duties upon malt, mum, cyder and perry, in that part of Great Britain called Scotland, for the service of the year one thousand seven hundred and twenty six, and for other purposes;* and according to the rules or regulations prescribed and appointed by any other act or acts of Parliament, and now in force; shall be charged or chargeable, or subject or liable, to any of the duties by this act granted; and that no drawback out of the duties to arise by virtue of this act shall be paid or allowed for any malt whatsoever which shall be exported from any part of *Great Britain* to any parts beyond the seas; any thing herein, or in any other act, contained to the contrary notwithstanding.

XIX. And be it further enacted by the authority aforesaid, that where From rents payable in malt, duty may be deducted. any rent is reserved and payable in malt, or if payable in money, and the sum or quantity of such rent is to be ascertained by the price of malt, and is to increase just as much as the price of malt doth increase, it shall and may be lawful for the tenant of any lands or tenements subject to any such rent, to detain deduct and abate so much of every such rent as will amount to the duty by this act charged for every quarter of malt, or the value of it in money, that is so reserved, and so proportionably for any lesser quantity; and the person or persons, bodies politic or corporate, to whom any such rent is reserved as aforesaid, shall, upon the receipt of the residue of any such rent, make an allowance of such deductions as aforesaid, and the tenant be discharged, as if such payment had been made without any deduction or abatement whatsoever.

XX. And be it further enacted by the authority aforesaid, that all malt in Malt in hand subject to arrears, &c. the custody of any maker of malt shall be liable and subject to, and is hereby made chargeable with, all and singular the duties of malt in arrear and owing by any person or persons for any malt made by such malster, or within his malt-house, and shall also be subject to all penalties and forfeitures incurred by such person or persons so using such malt-house for any offence against the laws relating to the duties on malt; and that it shall be lawful in all cases to levy debts and penalties, and to use such proceedings against such malt, as it may be lawful to do in case the debtor or offender were the true and real owner of the same malt.

XXI. Provided always, and be it further enacted by the authority aforesaid, that no part of the monies which shall arise by the duties hereby granted, shall be subject or liable, during the payment of any other duties upon The duties not liable to charges of management, &c. malt,

malt, to defray any part of the charges or expences of collection or management, or at any time whatsoever be applicable diverted or divertable towards encouraging fisheries or manufactures in *Scotland*, or to any use or purpose (except such allowances and repayments as are authorized to be made by virtue of this act, and the defraying the charges and expences of collection and management, when there shall not be any other duties payable upon malt) other than the uses and purposes herein after mentioned; any thing in this or any other act contained to the contrary notwithstanding.

Separate accounts.

XXII. And be it further enacted by the authority aforesaid, that the several and respective officers who shall be employed in the assessing, raising, collecting, levying and recovering, the duties by this act granted, shall, from time to time, distinguish in their accounts the amount of the monies arising by such duties, and shall pay the same into the receipt of the exchequer, distinctly and separately from all monies to arise by any other duties upon malt; and that in the office of the auditor of the receipt of the exchequer, a book or books shall be provided and kept, in which all the monies arising by virtue of this act, and paid into the said receipt, shall be entered separate and apart from all other monies paid or payable to his Majesty, his heirs and successors, upon any account whatsoever; and the said monies so arising and paid into the said receipt of exchequer, shall be the fund established for the several purposes herein after mentioned.

XXIII. And be it further enacted and declared by the authority aforesaid, that the several annuities which by this act are herein after directed to attend as well the principal sum of eight millions, as the additional capital which will arise by three pounds to be given in and by a lottery ticket to each subscriber, for and upon every one hundred pounds advanced and paid towards the said sum of eight millions, shall be charged and chargeable upon, and payable out of, the rates duties and impositions composing the fund hereby established for the payment thereof; and the said rates duties and impositions are hereby appropriated for that purpose accordingly.

And by sect. 58. any surplus is reserved for the disposition of Parliament.

LIX. And whereas in making of malt, practised before the granting any duties thereon, the barley or other corn or grain, during its steeping in the cistern, uting-fat, or other vessel, did usually rise and swell so considerably, that it was thought reasonable upon granting the said duties, in all charges for duty to be made by the officers of excise from the cistern or couch, to allow to the malsters and makers of malt four bushels in every twenty bushels, and so proportionably upon every greater or lesser quantity, in consideration of such rise or swelling of the corn; which allowances have been, and are made accordingly; and whereas many malsters or makers of malt do continue their barley, or other corn or grain, in the cistern, uting-fat, or other vessel, but a very short time after the first wetting of the same, whereby the rise or swelling as aforesaid is much prevented, and beareth not a due proportion to the said allowance given on account of the rise and swelling thereof, by which means such malsters not only obtain the allowance aforesaid in the cistern or couch, although the reason for making the same is in a great measure taken away, but also reserve to themselves a further advantage, by swelling the corn after it has been gaged and charged in the couch, by means of watering it on the floor, where it has the allowance of ten bushels in twenty, which practices are greatly detrimental to the revenue and fair trader; be it therefore further enacted, that if, from and after the said eighth day of *February* one thousand seven hundred and sixty, any malster or maker of malt, during the continuance of the duties on malt, shall not wet or steep his barley, or other corn or grain, intended to be made into malt, in the cistern, uting-fat, or other vessel, so as that the same shall be covered with water, and continue so covered in such cistern, uting-fat, or other vessel, for the full space of forty hours from the time of its being first wet and covered with

Grain in the cistern, &c. to be covered with water 40 hours, to have the allowance for swelling.

See 3 Geo. 3. c. 13. § 1.

with water as aforesaid, before he shall drain or take or draw the water from the same; such malster or maker of malt shall, in such case, not be intitled to the said allowance of four bushels in every twenty, in charging the said duties by gage, either in the cistern or couch; any thing in this or any former act or acts contained to the contrary in any wise notwithstanding.

LXI And it is hereby enacted by the authority aforesaid, that if any person or persons shall, at any time or times, be sued or prosecuted for any thing by him or them done or executed in pursuance of this act, or of any matter or thing in this act contained, such person or persons shall and may plead the general issue, and give the special matter in evidence for his or their General issue. defence: and if upon trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, then such defendant or defendants shall have treble costs to him or them awarded against such Treble costs. plaintiff or plaintiffs.

Anno tricesimo tertio

GEORGE II. Regis.

C A P. IX.

An Act for preventing the excessive Use of Spirituous Liquors, by laying additional Duties thereon; for shortening the Prohibition of making Low Wines and Spirits from Wheat, Barley, Malt or other Grain, and from Meal Flour and Bran; for encouraging the Exportation of British made Spirits; and for more effectually securing the Duties payable upon Spirits, and preventing the fraudulent Relanding or Importation thereof.

*See former duties on low wines,
12 & 13 W. 3.
c. 11.
4 A. c. 12.
§ 2.
16 G. 2. c. 8.
19 G. 2. c. 12.
24 G. 2. c. 40.
and subsequent duties,
2 G. 3. c. 5.*

Additional duties on spirituous liquors.

WHEREAS the high price of spirituous liquors hath been a principal cause of the diminution of the home consumption thereof, and hath thereby greatly contributed to the health, sobriety and industry of the common people; and whereas it is therefore of the utmost importance to the public welfare, that some timely provision should be made for preventing the return of all those mischiefs which must unavoidably ensue, in case such spirituous liquors should again be suffered to be sold at as low a rate as formerly; and forasmuch as the most effectual and expedient method of continuing the high price of spirituous liquors, will be by laying a large additional duty on such spirituous liquors; may it therefore please your most excellent Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty first day of *April* one thousand seven hundred and sixty, there shall be raised, levied, collected and paid unto his Majesty, his heirs and successors, throughout the kingdom of *Great Britain*, for the several kinds of spirituous liquors herein after mentioned, specified and enumerated (over and above all duties charges and impositions, by any former act or acts of Parliament thereupon respectively set rated and imposed) the several additional rates and duties of excise, herein after mentioned and expressed; that is to say,

For every gallon of low wines, or spirits of the first extraction, made or drawn from any sort of drink or wash, brewed or made from any sort of malt or corn, or from brewers wash or tilts, or any mixture with such brewers wash or tilts, to be paid by the distillers or makers thereof, five pence.

For every gallon of strong waters, or aqua vitæ, made for sale of the materials aforesaid, or any of them, to be paid by the distillers or makers thereof, one shilling and three pence.

For every gallon of low wines, or spirits of the first extraction, made or drawn from any foreign or imported materials, or any mixture therewith, to be paid by the distillers or makers thereof, one shilling and three pence.

For every gallon of spirits made or drawn from any foreign or imported materials, or any mixture therewith, to be paid by the distillers or makers thereof, eight pence.

For every gallon of low wines, or spirits of the first extraction, made or drawn from cyder, or any sort or kind of British materials, except those before mentioned, or any mixture therewith, to be paid by the distillers or makers thereof, six pence three farthings.

For every gallon of spirits made for sale from cyder, or any sort or kind of British materials, except those before mentioned, to be paid by the distillers or makers thereof, one shilling and one penny three farthings.

For

For every gallon of single brandy spirits, or aqua vitæ, imported into Great Britain from beyond the seas, to be paid by the importer before landing, one shilling.

For every gallon of brandy spirits, or aqua vitæ, above proof, commonly called Double Brandy, imported into Great Britain from beyond the seas, to be paid by the importer before landing, two shillings.

II. And, for the better ascertaining, charging, collecting, raising, levying and securing, the rates and duties by this act imposed on the said spirituous liquors, and preventing frauds therein; be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted as are charged upon spirituous liquors made extracted and manufactured in, or imported into, *England, Wales, or the town of Berwick upon Tweed*, shall be under the receipt and management of the commissioners and officers of his Majesty's revenues of excise in *England* for the time being; and such of the said rates and duties as are imposed by this act upon spirituous liquors made extracted and manufactured in, or imported into, *Scotland*, shall be under the receipt and management of the commissioners and officers of excise in *Scotland* for the time being; and the said respective commissioners of excise, or the major part of them, have hereby power by commission under their respective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf; and all monies arising by the said duties in *Great Britain*, or any part thereof (the necessary charges of raising and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the public revenues; and shall stand appropriated and be applied to the same uses and purposes respectively as the present duties on spirituous liquors are now applicable and appropriated unto.

III. Provided always, and be it enacted by the authority aforesaid, that the additional rate or duty hereby charged upon rum or spirits of the growth produce or manufacture of the *British* sugar plantations, imported into this kingdom, shall be paid and payable in such manner only, and under such regulations and restrictions, as the rates and duties of excise heretofore charged on such rum or spirits are now by law paid and payable.

IV. And whereas by an act made in this present session of Parliament, it was enacted, that an act made in the thirtieth year of his present Majesty's reign, intituled *An act to prohibit for a limited time, the making of low wines and spirits from wheat, barley, malt or any other sort of grain, or from any meal or flour*, which, by several subsequent acts, was continued until the twenty fourth day of *December* one thousand seven hundred and fifty nine; and also so much of an act made in the last session of Parliament, intituled *An act to continue for a further time, the prohibition of the exportation of corn, malt, meal, flour, bread, biscuit and starch; and also to continue for a further time, the prohibition of the making of low wines and spirits from wheat, barley, malt, or any other sort of grain, or from meal or flour; and to prohibit for a limited time, the making of low wines and spirits from bran*, as prohibits the making of low wines and spirits from bran; which was to continue until the twenty fourth day of *December* one thousand seven hundred and fifty nine, should be, and the same were thereby continued from the expiration thereof, until the twenty fourth day of *December* one thousand seven hundred and sixty, unless such continuation of the said acts, or of any parts thereof, should be abridged or shortened by any other act to be made in this present session of Parliament; be it therefore enacted by the authority aforesaid, that from and after the twenty first day of *April* one thousand seven hundred and sixty, the prohibition established and enacted by the said acts of making extracting or distilling low wines and spirits from wheat, barley, malt, or any other sort of grain, and from meal flour or bran, or any mixture therewith, and all penalties

Duties on plantation rum to be paid as former duties.

30 Geo. 2. c. 10.

32 Geo. 2. c. 2.

Prohibition of extracting spirits from corn taken off.

powers

powers and regulations in the said acts, so far as the same could or might extend or operate with respect to the making of low wines and spirits from the materials aforesaid, after the said twenty first day of *April* one thousand seven hundred and sixty, shall cease and be no longer in force or effect; any thing in the said acts contained to the contrary notwithstanding.

King may
prohibit by
proclamation.

V. Provided always, and be it further enacted by the authority aforesaid, that if at any time or times after the said twenty first day of *April* one thousand seven hundred and sixty, during the recess of Parliament, the price of wheat shall exceed forty eight shillings the quarter *Winchester* measure, for two successive market days, in the port of *London*, and it shall appear expedient to his Majesty, his heirs or successors, to prohibit the making of low wines and spirits from wheat, barley, malt, and any other sort of grain, and from meal flour and bran, or any mixture therewith, it shall and may be lawful to and for his Majesty, his heirs and successors, from time to time, by his or their royal proclamation or proclamations, to be issued by and with the advice of his or their privy council, or by his or their order in council, to be published in the *London Gazette*, from time to time, to prohibit the making extracting or distilling, of any kind of low wines or spirits from any wheat, barley, malt, and any other sort of grain, and from meal flour and bran, or any mixture therewith, for any time or times during such recess, or until twenty days after the commencement of the then next session of Parliament.

6 G. 2. c. 17.
§ 7.

Oath of ex-
porter to ob-
tain the draw-
back.

By 2 Geo. 3.
c. 5 § 5, & 20,
the duties on
spirits for ex-
portation, are
taken off; and
all drawbacks
cease, and a
bounty of 3l.
12s. per tun is
given on ex-
portation of
spirits made
from corn.

VI. And whereas the oath appointed by an act of Parliament made in the sixth year of his Majesty's reign, intituled *An act for repealing an act for laying a duty on compound waters or spirits; and for licensing the retailers thereof; and for determining certain duties on French brandy, and for granting other duties in lieu thereof; and for enforcing the laws for preventing the running of brandies*, to be taken by the exporters of spirits drawn from corn in *Great Britain*, has prevented the exportation of such spirits after they have been rectified; be it therefore enacted by the authority aforesaid, that from and after the said twenty first day of *April* one thousand seven hundred and sixty, upon the exportation of such rectified spirits, instead of the oath aforesaid, in order to intitle the exporter to the drawback allowance or bounty on the exportation thereof, oath shall or may be made that the same were drawn or made in *Great Britain* from corn, without any mixture with any other materials, either native or foreign, except what has been necessary for the rectifying thereof; and that the duties of the said spirits have been duly paid; and that the said spirits are to be really and truly exported as merchandize to be spent beyond the seas.

Additional
drawback.

VII. And, for the further encouragement of the exportation of spirits drawn or made in *Great Britain* from the materials aforesaid, or any of them, be it enacted by the authority aforesaid, that from and after the said twenty first day of *April* one thousand seven hundred and sixty, there shall be an additional drawback or allowance of twenty four pounds ten shillings for every ton of such spirits so drawn or made in *Great Britain*, which shall be exported to parts beyond the seas; and upon oath being made before any two or more of the commissioners of excise, or justices of the peace for the county or place from whence any such spirits are intended to be exported, that the duties of the same are duly paid, and that the same are to be exported for merchandize to be spent beyond the seas; and upon producing a certificate under the hand or hands of the officer or officers of excise for the port or place where such spirits were shipped, of the quantities so shipped, and that the same were proof spirits, and shipped in the presence of such officer or officers; the distiller or distillers, or other person or persons exporting the same, shall be allowed or paid back by the commissioners of excise, or their collector for the port or place where such spirits shall be shipped off, the said additional drawback or allowance of twenty four pounds ten shillings for every ton of such spirits so shipped off, and so in proportion for any

any greater or less quantity : and that the same drawbacks and allowances which are given by this or any former act or acts of Parliament now in force on the exportation of *British* made spirits to parts beyond the seas as merchandize, shall be allowed and paid to the distiller or distillers, merchant or merchants, on his her or their shipping any such spirits; as stores to be spent and consumed on board in any voyage to parts beyond the seas; and when any distiller or distillers, merchant or merchants, shall be desirous of shipping any such spirits as stores as aforesaid, and shall give five days notice thereof to the respective commissioners of excise, or to such other person or persons as they shall respectively from time to time appoint for that purpose, mentioning in such notice the exact destination of the intended voyage, the tonage of the ship or vessel, and the number of the mariners intended to be employed in navigating the same, it shall and may be lawful to and for the said respective commissioners of excise, or the person or persons so to be respectively appointed by them as aforesaid, to ascertain the quantity of such spirits which shall be shipped on board such ship or vessel as stores, and for which such drawbacks and allowances shall be paid, and also the size and marks of the cask or casks in which such spirits shall be so shipped; and on oath being made before any one or more of the commissioners of excise, or justices of the peace for the county or place from whence any such spirits are intended to be exported, or before such other person or persons as shall be respectively authorized by the respective commissioners of excise for that purpose, that the duties of the same are duly paid, and that the same are to be shipped as stores to be spent and consumed in the voyage; and upon producing a certificate under the hand or hands of the officer or officers of excise for the port or place where such spirits were shipped, of the quantity so shipped, and that the same were proof spirits, and shipped in the presence of such officer or officers; the distiller or distillers, merchant or merchants, shipping the same as aforesaid, shall be allowed or paid back by the commissioners of excise, or their collector for the port or place where such spirits shall be so shipped, the said drawbacks and allowances for such spirits so shipped as aforesaid.

VIII. Provided always, that neither the said drawback or allowance, or any other drawback allowance or bounty, shall be made or paid for any quantity of such spirits, which shall be exported as merchandize, in any cask which shall contain less than one hundred gallons; nor shall any such drawback or allowance whatsoever be made or paid for any quantity of spirits which shall be exported as merchandize, or shipped for stores as aforesaid, that shall be shipped on board of any vessel or vessels of less burden than one hundred tons.

IX. Provided always, and be it further enacted by the authority aforesaid, that in case any such spirits shall be entered for exportation to *Ireland*, or his Majesty's plantations in *America*, the exporter or exporters thereof, in order to intitle him her or themselves to the drawback or allowance given by this act, or any other drawback allowance or bounty, shall, before the shipping of the spirits, and the granting any such certificate in consequence thereof, give bond, with sufficient security, to his Majesty, his heirs and successors, to be approved of by the respective commissioners of excise for the time being, or any three of them, or by such person or persons as they shall from time to time appoint for that purpose, in double the value of the goods, drawback, allowance and bounty, that the same, and every part thereof, shall (the danger of the seas and enemies excepted) be really and truly exported to, and landed in, such port of the kingdom of *Ireland*, or such place in his Majesty's plantations in *America*, for which the same was so entered for exportation; and that the same shall not be exported or carried to any other place or country whatsoever, nor relanded in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them: and such bonds so entered into shall not be delivered up or discharged, until

Bonds not to be discharged, till certificate be produced of the landing,

and oath by the master, &c. of the landing;

and oath by the exporter of being there disposed of.

Certificates from *Ireland* to be returned in six months; from *America* in 18 months.

Like security, &c. on exporting to other parts of *Europe*;

and like certificates from the *British* consul, &c.

and certificates to be returned in 15 months.

Like security, &c. on exportation to *Africa*;

a certificate shall be produced under the hand and seal of the collector, comptroller, or surveyor of the customs, or other chief officer of the port in *Ireland*, or the plantations in *America*, where such spirits shall be landed; testifying the landing thereof, and describing the number of the casks or other package containing the spirits, and the particular marks of such casks or package, and the exact quantity of spirits landed; and also testifying that the master, mate, purser or other person, having the charge of the ship or vessel during the voyage in which the said spirits were exported, had made oath before him that the said spirits, and every part thereof, were fairly landed there, and that at the time of landing they were of the same quality as when shipped on board; and that no part of such spirits had been wilfully or fraudulently diminished reloaded or unshipped since the exportation thereof (which oath the said respective officers in *Ireland*, and the plantations in *America*, are hereby impowered to administer) and until oath shall be made before the respective commissioners of excise in *Great Britain* for the time being, or any one or more of them, or such other person or persons as they shall respectively appoint for that purpose (who is or are hereby respectively impowered to administer such oath) by the merchant exporter (if living) that to the best of his her or their knowledge or belief, the said spirits had been disposed of at the place or places mentioned in the oath referred to in the certificate. And the condition of all such bonds to be given for the exportation of any such spirits to *Ireland*, shall be to produce such certificate in six months from the date thereof, the danger of the seas and enemies excepted. And the condition of all such bonds to be given for the exportation of any such spirits to the plantations in *America*, shall be to produce such certificate in eighteen months from the date thereof, the danger of the seas and enemies excepted. And in case any such spirits shall be entered for exportation to any other parts beyond the seas in *Europe*, then the exporter or exporters thereof shall, before the shipping of such spirits and the granting such certificate, give bond, with sufficient security, to his Majesty, his heirs and successors, to be approved of as aforesaid, in double the value of the goods, drawback, allowance and bounty, that the same, and every part thereof, shall (the danger of the seas and enemies excepted) be really and truly exported to, and landed in, such port or place for which the same was so entered for exportation, and that the same shall not be exported or carried to any other place or country whatsoever, or reloaded in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them: and such bonds so entered into shall not be delivered up or discharged, until a like certificate shall be produced under the hand and seal of the *British* consul, or other person acting as such, in the port or place where such goods shall be entered for and landed, and the like oath made by the merchant exporter, if living; which respective oaths the respective *British* consuls, or other persons acting as such, and the respective commissioners of excise, or other person or persons as they shall respectively appoint, are hereby respectively impowered to administer: and the condition of such last mentioned bonds shall be to produce such certificate in fifteen months from the date thereof, the danger of the seas and enemies excepted. And in case any such spirits shall be entered for exportation to any parts beyond the seas in *Africa*, then the exporter or exporters thereof shall, before the shipping of such spirits, and the granting such certificate, give bond, with sufficient security, to his Majesty, his heirs and successors, to be approved of as aforesaid, in double the value of the goods, drawback, allowance and bounty, that the same, and every part thereof, shall (the danger of the seas and enemies excepted) be really and truly exported to, and landed in, such port or place for which the same was so entered for exportation, and that the same shall not be exported or carried to any other place or country whatsoever, or reloaded in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them: and such bonds so entered into

into shall not be delivered up or discharged, until proof is made by the oath ^{and oath by} of the master, purser or other person, having the charge of the ship or vessel ^{the master of} during the voyage in which the said spirits were exported, that the said spi- ^{the landing,} rits, and every part thereof, were fairly landed or disposed of in or on some ^{&c.} part of the coast of *Africa*, and that at the time of being so landed or disposed of, they were of the same quality and condition as when shipped, and that no part of such spirits had been wilfully or fraudulently diminished, or relanded in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them; and by the oath of the merchant exporter (if living) that, to the best of his her or their knowledge and belief, the said spirits had been disposed of at the place or places mentioned in the oath made by the master, mate, purser or other person, having the charge of the ship or vessel during the voyage; which proof shall be made within eighteen months from the date of each respective bond; which respective oaths last mentioned the respective commissioners of excise in *Great Britain* for the time being, or such other person or persons as they shall respectively appoint for that purpose, are hereby respectively impowered to administer. And in case no such certificates shall respectively be produced, or proof respectively made as aforesaid, within the respective times herein before mentioned, it shall and may be lawful for the said respective commissioners of excise to cause such bonds to be put in suit, unless they shall find sufficient cause to forbear the same; any law custom or usage to the contrary in any wise notwithstanding.

and oath of
the exporter:

Proofs within
18 months.

Bonds may be
sued if proofs
be not pro-
duced.

X. And, for the preventing the relanding of such spirits after the same shall be shipped, be it further enacted by the authority aforesaid, that from and after the said twenty first day of *April* one thousand seven hundred and sixty, in case any such spirits entered as merchandize for exportation, shall not be really and *bona fide* shipped and exported (the danger of the seas and enemies excepted) or in case any such spirits entered as merchandize for exportation, or shipped for stores, shall be landed again in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them, unless in case of distress to save the goods from perishing, which shall be presently made known to the officer or officers of excise and the principal officers of the customs in the port, then not only all such spirits, and the casks or other package, shall be forfeited and lost, but also the person or persons who shall bring, or cause or procure to be relanded such spirits, or any part thereof, into any part of *Great Britain*, or of the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them, or be assisting or otherwise concerned in the unshipping the same, or to whose hands the same shall knowingly come after the unshipping thereof, or by whose privity knowledge or direction the said spirits, or any part thereof, shall be so relanded, shall forfeit double the amount of the drawback allowance and bounty for such spirits, and the casks and other package containing the same, together with the vessels and boats, and all the horses, or other cattle, and carriages whatsoever, made use of in the landing, removing, carriage or conveyance, of the same; which shall and may be seized by any officer or officers of the customs or excise. And if any master, commander, or other person, belonging to any ship or vessel, shall assist in, or connive at, the fraudulent landing any such spirits as aforesaid, he she or they (over and above all other penalties provided by this or any other act or acts now in force) shall, for every such offence, suffer imprisonment for the space of six months without bail or mainprize. And in case the package of such spirits so entered as merchandize for exportation, or any part thereof, shall be altered at any time after the shipping thereof, and before the arrival of the ship at the port or place of discharge, the master or other person taking charge of every such ship or vessel, shall forfeit and lose the sum of one hundred pounds.

Penalties of
relanding.

XI. And, for the preventing of frauds which may be committed in the exportation of such spirits so drawn or made in *Great Britain*, be it further enacted

Spirits ex-
ported to be
examined.

enacted by the authority aforesaid, that from and after the said twenty first day of *April* one thousand seven hundred and sixty, all such spirits so to be exported shall be proof spirits; and in order that the same may be properly examined, and the casks marked, when any person or persons shall be desirous of shipping any quantity of such spirits, they are hereby required to give notice thereof in writing to the officer of excise of the division or place where such spirits are intended to be shipped, five days next before such spirits shall be put on ship-board; in which notice shall be expressed the number of casks, and the quantity of spirits so intended to be shipped: and it shall be lawful to and for the gagers, or other officers of excise, to mark all and every such casks or other package, in such manner as the respective commissioners of excise shall direct, before such spirits are shipped; and also before the shipping thereof, as well as when on ship-board, to take a sample or samples, not exceeding one pint in the whole out of each of the said casks or other package containing such spirits, paying for such sample or samples (if demanded) according to the market price spirits of the like quality shall be sold for at the time such sample or samples shall be taken. And in case any person or persons shall put on ship-board any such spirits for exportation as merchandize, or to be used as stores, without having given such notice as aforesaid, or shall obstruct or hinder the gagers, or other officers of excise, in the marking such casks, or in taking such sample or samples, he she or they shall respectively forfeit, for every such offence, the sum of one hundred pounds. And if the spirits so intended for exportation as merchandize shall, after the shipping thereof, be altered or reduced in quality or quantity, after any officer or officers of excise shall have examined the same, the said spirits, and the cask or casks, or other package or packages, containing the same, shall be forfeited and lost; and the person or persons who shall have so altered or reduced such spirits, or caused or procured the same to be altered or reduced, shall forfeit and lose the sum of one hundred pounds for every such offence; and no drawback allowance or bounty shall be allowed for the same.

Penalty of
false certifi-
cate, &c.

XII. And be it further enacted by the authority aforesaid, that if any person or persons shall knowingly or wittingly grant any false certificate, or counterfeit erase or alter any oath or certificate made or given pursuant to this act, or shall knowingly or wittingly publish or make use thereof, such person or persons shall forfeit five hundred pounds; which forfeiture shall and may be prosecuted in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; one moiety whereof to be for the use of his Majesty, his heirs and successors, and the other moiety to him or them who will sue for prosecute and recover the same; wherein no essoin protection or wager of law shall be allowed, nor any more than one imparlance; and such oath or certificate so falsified, counterfeited, erased or altered, shall be invalid and of no effect.

Who are com-
mon distillers.

XIII. And, for the more effectual securing the payment of the duties upon spirits, be it further enacted and declared by the authority aforesaid, that from and after the said twenty first day of *April* one thousand seven hundred and sixty, every person or persons making or keeping any wash, cyder, or other materials fit for distillation, and having in his her or their possession or occupation any still or stills, containing separately or together ten gallons or upwards; proof being made thereof by the oath of one or more credible witnesses or witnesses before any one or more of the commissioners of excise for the time being, or one or more of his Majesty's justices of the peace, who are hereby respectively empowered to administer the same; shall be deemed and taken to be a common distiller for sale, and shall be liable to the several rates and duties of excise, and be subject to the survey of the officers of excise, and to the several penalties and forfeitures imposed by this or any former act or acts of Parliament now in force, in any wise relating to distillers; any law or statute to the contrary in any wise notwithstanding.

XIV. And

XIV. And, for preventing of frauds that may be committed by distillers charging their stills privately with wash that has not been duly taken an account of by the officers of excise, it is hereby further enacted by the authority aforesaid, that from and after the said twenty first day of *April* one thousand seven hundred and sixty, no distiller or maker of low wines, spirits, *aqua vitæ*, or strong waters, shall, on any pretence, begin to charge his or her still with wash, spirits, or other materials, without first giving to the proper officer or officers of the division or place where his or her distilling-house shall be situate, six hours notice at the least, of his or her intention to charge such still, unless at such times as are herein after mentioned; that is to say, from the twenty ninth day of *September* to the twenty fifth day of *March* yearly, between the hours of five in the morning and eight in the evening; and from the twenty fifth day of *March* to the twenty ninth day of *September* yearly, between the hours of three in the morning and nine in the evening; and in case such distiller, or maker of low wines, spirits, *aqua vitæ* or strong waters, shall not begin to charge his or her still at the time mentioned in such notice, or within one hour next after, such notice shall be void; and the distiller shall be obliged to give another like notice in writing, before he or she begins to charge his her or their still; and if any distiller or distillers shall begin to charge his her or their still or stills with wash, spirits, or other materials, except within the respective times aforesaid, without having first given such notice or notices respectively, every such distiller or distillers shall, for every such offence respectively, forfeit and lose the sum of one hundred pounds.

Hours of distilling.

Charging the still at other times without notice, forfeits 100*l*.

XV. And it is hereby further enacted by the authority aforesaid, that from and after the said twenty first day of *April* one thousand seven hundred and sixty, if any distiller or distillers in preparing his grist for wash, in order for distillation, shall use or cause to be used, more wheat than in the proportion of one quarter of wheat to two quarters of any other grain, every such distiller or distillers shall, for every such offence, forfeit and lose the sum of fifty pounds.

Not above 1 quarter of wheat, to 2 quarters of other grain.

XVI. And whereas by an act made in the eighth year of the reign of his late Majesty King *George* the first, intituled *An act to prevent the clandestine running of goods, and the danger of infection thereby; and to prevent ships breaking their quarantine; and to subject copper ore of the production of the British plantations, to such regulations as other enumerated commodities of the like production are subject*, it was enacted, that if any foreign brandy, arrack, strong waters or spirits, of any kind whatsoever, should, from and after the twenty fifth day of *March* one thousand seven hundred and twenty two, be imported or brought into *Great Britain*, or into any port, harbour, haven or creek thereof, in any ship vessel or boat of the burden of forty tons, or under, according to the admeasurement prescribed in the act therein mentioned (except only for the use of the seamen then belonging to and on board such ship vessel or boat, not exceeding two gallons for each such seaman) every such ship vessel or boat, with all her tackle furniture and apparel, as also all such brandy, arrack, strong waters or spirits, or the value thereof, should be forfeited, and should and might be seized by any officer or officers of the customs, and should and might be prosecuted and divided in such manner and form as was prescribed in certain acts therein mentioned; and also further enacted, that if any boat, wherry, pinnace, barge or galley, rowing or made or built to row, with more than four oars, shall be found within the limits therein mentioned, such boat, wherry, pinnace, barge or galley, with all her tackle and furniture, or the value thereof, should be forfeited, and should and might be seized by any officer or officers of the customs; and the owner or owners thereof, or any person using or rowing in such boat, wherry, pinnace, barge or galley, should also forfeit and lose the sum of forty pounds; with a proviso, exempting certain vessels therein mentioned from

8 Geo. 1. c. 18.

12 Geo. 1.
c. 28.

11 Geo. 1.
c. 30.

Officers of ex-
cise as well as
customs, may
seize vessels
forfeited.

from the said forfeitures; and by the said act it was directed, that the ship vessel or boat importing foreign brandy, arrack, strong waters or spirits, or such boat, wherry, pinnace, barge or galley as aforesaid, should, after condemnation thereof, be burnt and wholly destroyed; and the tackle furniture and apparel thereunto belonging, be publicly sold to the best advantage; and whereas by an act made in the twelfth year of the reign of his late Majesty, intituled *An act for the improvement of his Majesty's revenues of customs excise and inland duties*, the commissioners of his Majesty's customs were empowered to cause any such ship, vessel, boat, wherry, pinnace, barge or galley (except as before excepted) which should be seized and condemned as aforesaid, to be used by the officers of his Majesty's customs, together with the tackle, furniture, apparel and materials belonging thereunto, the officer or officers who seized the same being first paid his or their share or shares; and whereas by an act made in the eleventh year of the reign of his said late Majesty, *for more effectually preventing frauds and abuses in the public revenues, for preventing frauds in the salt duties, and for other purposes*, certain powers were given to the officers of the revenue of excise to enter into any ship or vessel within the limits of any port in this kingdom, and search for and seize arrack, rum, brandy, spirits or strong waters, and coffee, tea, cocoa nuts, chocolate and cocoa paste, with the packages thereof, in the manner and for the reasons therein mentioned; and whereas no provision is made by the laws in being, to empower the officers of excise to seize any ships, vessels, boats, wherries, pinnaces, barges or gallies; and it would be a further means to prevent the clandestine importation of spirituous liquors, if they were empowered to seize such ships, vessels, boats, wherries, pinnaces, barges or gallies, in the same manner the officers of the customs may now legally do; be it therefore enacted by the authority aforesaid, that from and after the said twenty first day of *April* one thousand seven hundred and sixty, it shall and may be lawful to and for the officers of excise, and every of them, and they and each of them are hereby required to seize all and every such ships, vessels, boats, wherries, pinnaces, barges or gallies, as are declared to be forfeited for any of the reasons contained in the said acts, or any of them, in like manner as the officers of the customs may now legally do; which ships, vessels, boats, wherries, pinnaces, barges or gallies, so seized by the officers of excise, shall and may be proceeded against and condemned by such forms ways and methods, on the part and behalf of his Majesty and the officers of excise, as now are or may be used on the part and behalf of his Majesty and the officers of the customs; and after condemnation burnt destroyed or used, and the tackle furniture and apparel thereof disposed of and applied by and under the direction of the commissioners of excise and their officers, in like manner as is directed with respect to the commissioners of the customs and their officers.

Penalty on
malt distillers
making gin.

Repealed
2 G. 3. c. 5.
§ 3.

XVII. And whereas many evils have arisen to the public by reason of the compounding or rectifying of spirits by persons practising the trade or business of making or distilling spirits from corn or grain; be it therefore enacted by the authority aforesaid, that from and after the twenty first day of *April* one thousand seven hundred and sixty, if any person practising the trade or business of making extracting or distilling low wines or spirits from corn or grain, or any mixture therewith, or having any interest share or property in any such trade or business, shall, directly or indirectly, either by him or herself, or any other person or persons in trust, or for his or her benefit, rectify compound or make any sort of spirits into the liquor commonly called *Gin*, or into brandy, or any other compound spirituous liquors whatsoever, every such person shall, for every such offence, forfeit and pay the sum of one hundred pounds; and that the heirs, executors, administrators or assigns, of any person who shall, after the said twenty first day of *April* one thousand seven hundred and sixty, have been guilty of the offence aforesaid,

aforesaid, shall not be intitled unto or maintain any cause action or suit; for recovery either in law or equity, of any sum or sums of money debt or demand whatsoever, on account or by reason of any interest or property in, or profit or advantage arising in respect of, any spirits made extracted or distilled from corn or grain, or any rectified or compounded spirituous liquors whatsoever.

XVIII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties and forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof,* or by any other law now in force, relating to his Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established for securing, enforcing, managing, raising, levying, collecting, mitigating or recovering, adjudging or ascertaining the duties or penalties thereby granted, and for preventing detecting and punishing frauds relating thereto (not otherwise altered by this act) shall be exercised, practised, applied, used, imposed, levied, recovered and put in execution, for the securing, enforcing, managing, raising, levying, collecting, mitigating, adjudging, ascertaining, recovering and paying the duties and penalties hereby granted, and for preventing detecting and punishing frauds relating thereto, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties and forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act.

XIX. And be it further enacted and declared by the authority aforesaid, that all fines penalties and forfeitures imposed by this act, not hereby otherwise directed to be recovered, shall be sued for levied recovered or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise (not otherwise directed by this act) or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine penalty or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same.

XX. And be it hereby further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted, for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence in his or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his her or their action or actions, or be nonsuited, or judgement shall be given against him her or them upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him her or them, against any such plaintiff or plaintiffs.

Anno tricesimo tertio

G E O R G I I II. Regis.

C A P. XXVIII.

An Act for encouraging the Exportation of Rum and Spirits of the Growth Produce and Manufacture of the British Sugar Plantations, from this Kingdom, and of British Spirits made from Melasses.

Duties on
plantation
rum, &c. to
be repaid up-
on exporta-
tion.

FOR encouraging the exportation of rum and spirits of the growth produce and manufacture of the *British* sugar plantations in *America*, from this kingdom as merchandize, be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the sixteenth day of *June* one thousand seven hundred and sixty, upon the exportation of rum or spirits of the growth produce and manufacture of the *British* sugar plantations in *America*, from this kingdom as merchandize, there shall be, instead and in lieu of all former drawbacks and allowances out of the duties of custom, a drawback or an allowance of all the duties of custom payable upon the importation of such rum or spirits; and which drawback or allowance shall be made in such manner, and under such rules, regulations, penalties and forfeitures, as any drawback or allowance, payable out of the duties of customs upon the exportation of such rum or spirits, was could or might be made before the passing of this act.

15 & 16 Geo. 2.
c. 25.

II. And be it further enacted by the authority aforesaid, that from and after the said sixteenth day of *June* one thousand seven hundred and sixty, all rum and spirits of the growth produce and manufacture of the *British* sugar plantations in *America*, which shall, before the payment of the duties of excise charged upon the importation thereof, be exported as merchandize, under the rules restrictions and regulations herein after established and referred to, from any ware-house or ware-houses in which such rum or spirits hath been or shall be lodged or deposited, by virtue and in pursuance of an act made in the fifteenth and sixteenth years of the reign of his present Majesty, intituled *An act to empower the importers or proprietors of rum or spirits of the British sugar plantations, to land the same before payment of the duties of excise charged thereon, and to lodge the same in ware-houses at their own expence; and for the relief of Ralph Barrow, in respect to the duty on some rock salt, lost by the overflowing of the rivers Weaver and Dane*; shall be freed and discharged from all duties of excise, in such manner as is herein after mentioned.

Exporter to
give bond for
due exporta-
tion.

III. And be it further enacted by the authority aforesaid, that before any such rum or spirits shall be delivered out of any ware-house as aforesaid for exportation, the person or persons intending to export such rum or spirits, shall give bond, with sufficient security to his Majesty, his heirs and successors, to be approved of by the respective commissioners of excise in *England* and *Scotland* for the time being, or any three of them, or by such person or persons as they shall from time to time appoint for that purpose, in double the value of the goods and the duties of excise payable thereon, that such rum and spirits, and every part thereof, shall (the danger of the seas and enemies excepted) be really and truly exported as merchandize to, and landed in, such ports or places beyond the seas, as shall be specified in such bonds; and that the same shall not be exported or carried to any other place or country whatsoever, nor relanded in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them.

IV. And

IV. And be it further enacted by the authority aforesaid, that the rum and spirits lodged or deposited in such ware-house or ware-houses as aforesaid, shall and may, from time to time, be delivered out of such ware-house or warehouses for exportation, and upon the exporter or exporters, or some person or persons on his her or their behalf, producing to the keeper or keepers of such respective ware-house or ware-houses, and to the officer or officers, appointed by the commissioners of excise respectively to attend the same, a certificate or certificates from the respective commissioners of excise, or any one of them, or such person or persons as they shall appoint to take such bond and security as aforesaid, certifying that such bond and security hath been given, the keeper or keepers of such ware-house or ware-houses, and officer or officers of excise attending the same, shall deliver so much rum or spirits, as shall be mentioned in every such certificate respectively, to be exported; and such respective keeper or keepers of such ware-house or ware-houses, and officer or officers of excise, shall thereupon give to such exporter or exporters, or the person or persons employed to take care of the delivery of such rum or spirits, a certificate, specifying the quantity of the rum or spirits so delivered, the size or contents, and the marks of the cask or package in which such rum or spirits are contained, the quantity of rum or spirits contained in such cask or package on the landing thereof, the name or names of the proprietor or proprietors, importer or importers of such rum or spirits, and also certifying that the same are delivered out for exportation, and the day and particular time when, and to whom such delivery was made; which certificate shall be signed by such officer or officers of excise, and shall be produced to the officer of excise attending the shipping of such rum or spirits: and the keeper or keepers of such ware-house or ware-houses, and the officer or officers appointed by the commissioners of excise to attend the same, shall make such entries of the delivery of such rum and spirits as by the said former act is directed to be made, with respect to the rum and spirits delivered upon the payment of the duties; and no such ware-house keeper or other person shall be subject to any penalty or forfeiture for making any such delivery; any thing in the said former act contained to the contrary notwithstanding.

V. And be it further enacted by the authority aforesaid, that upon oath being made before any two or more of the respective commissioners of excise, or two or more justices of the peace for the county or place from whence any such rum or spirits are intended to be exported, that the same are to be exported for merchandize to be spent beyond the seas; and upon producing to the commissioners of excise respectively, or to their respective officer or officers, having custody of the bonds given in pursuance of the said former act, for securing and paying the duties of excise upon the importation of such rum or spirits, a certificate under the hand or hands of the proper officer or officers of the excise for the port or place where such rum or spirits were shipped, of the quantities so shipped, and that the same were proof spirits, and shipped in the presence of such officer or officers, and that the same were accompanied with such certificate of the delivery from such ware-house or ware-houses as aforesaid; and also upon delivery of such last mentioned certificate, such commissioners, or person or persons respectively having the custody of such respective bonds, in case the whole quantity of rum and spirits mentioned therein shall be certified to be delivered and shipped as aforesaid, shall deliver up such bonds respectively to the person or persons producing such respective certificates; or in case only a part of the rum or spirits mentioned in such bond shall be certified to be delivered and shipped, the said commissioners, or person or persons respectively, shall indorse on such bonds the quantity or quantities so delivered and shipped; and if at any future time or times, before the expiration of the term stipulated in such bonds for the payment of such duties shall have expired, the remaining part of the rum or spirits mentioned therein, shall be certified as aforesaid to be delivered and shipped

On producing certificate of such bond, the rum, &c. to be delivered out of the ware-houses,

with certificate of quantity, and marks of casks, &c.

to be produced at the shipping. Entry of such delivery.

Bonds for the duties to be delivered up, on oath of intended exportation,

and certificates produced, &c. of the quantity shipped being proof spirits, and of the delivery from the ware-houses, &c.

If part only be delivered and shipped, the quantity to be indorsed on the bond;

and the bond to be delivered up when the rest is delivered and shipped.

To be exported in casks not less than 100 gallons,

and in vessels not less than 100 tons.

Quantity delivered to be computed by the gage at importation.

Penalties of concealing rum, &c.

Bonds for exportation not to be discharged till certificates produced of the exportation, &c.

33 Geo. 2. c. 9. § 9.

Condition of bonds for exportation.

shipped as merchandize for exportation, then such bonds respectively shall, in like manner, be delivered up to the person or persons producing such certificates, and the proprietors and importers of such rum and spirits shall be freed and discharged from the payment of all duties for or in respect of the importation thereof.

VI. Provided always, and be it further enacted by the authority aforesaid, that the said drawback shall not be allowed, nor shall the said bonds for securing the duties of excise be delivered up, or such indorsement as aforesaid made thereon, or the proprietors or importers be freed and discharged from the payment of such duties of excise, for any rum or spirits which shall be exported in any cask which shall contain less than one hundred gallons, or that shall be shipped on board any vessel of less burthen than one hundred tons, or be exported from any port not being the port of the importation of such rum or spirits.

VII. Provided also, and be it further enacted by the authority aforesaid, that the quantity of rum and spirits so to be delivered out of such warehouse or ware-houses, and to be exported, shall be computed and allowed according to the gage which shall be taken at the time of landing the same, upon the importation thereof, in such manner as the duty of excise is by the said former act directed to be computed.

VIII. And be it further enacted by the authority aforesaid, that if any rum or spirits, after the delivery thereof from such ware-house or ware-houses as aforesaid for exportation, shall, before the shipping thereof, be lodged or deposited in any ware-house or other place, so as to be concealed from public view and inspection; or shall not be shipped within the space of twelve hours after the delivery thereof; or if the cask or package in which such rum or spirits are contained shall be wilfully opened, or any part of such rum or spirits taken thereout, or if the quality of such rum or spirits shall be changed or altered; in each and every such case, all such rum or spirits, and the casks or packages containing the same, shall be forfeited, and may be seized by any officer or officers of excise: and the person or persons who shall have given bond for the due exportation of such rum or spirits, shall, upon proof of any such offence, be subject to the penalty of such bond, and the same shall be put in suit accordingly; unless the commissioners of excise, by whom or by whose authority such bond shall have been taken, shall find sufficient cause to forbear the same.

IX. And be it further enacted by the authority aforesaid, that the bonds to be given by virtue of this act for the due and regular exportation of such rum and spirits as merchandize, shall not be delivered up or discharged until certificates shall be produced of the exportation to, and landing and disposal of such rum or spirits at, the ports or places mentioned in such bonds; and proof made upon oath in relation thereto, in such manner and form respectively as is directed and required by an act made in this present session of Parliament, intituled *An act for preventing the excessive use of spirituous liquors, by laying additional duties thereon; for shortening the prohibition of making low wines and spirits from wheat, barley, malt, or other grain, and from meal flour and bran; for encouraging the exportation of British made spirits; and for more effectually securing the duties payable upon spirits, and preventing the fraudulent re-landing or importation thereof*, with respect and in relation to the bonds to be taken by virtue of the said act upon the exportation as merchandize of spirits drawn or made in *Great Britain*, from the materials in the said act mentioned; and the condition of all the bonds to be taken by virtue of this act, shall be, to produce such certificates within such times respectively, as are limited by the said act made in this session of Parliament for producing the certificates therein required to be delivered: and all persons authorized by the said last mentioned act to administer oaths, are hereby authorized to administer such or the like oaths in pursuance of this act: and in case no such certificate shall respectively be produced, or proof respectively made

within

within the times therein limited, it shall and may be lawful for the respective commissioners of excise to cause the bonds which shall be taken by virtue of this act to be put in suit, unless they shall find sufficient cause to forbear the same; any law custom or usage to the contrary in any wise notwithstanding.

X. And, for the preventing the relanding of such rum or spirits after the same shall be shipped, be it further enacted by the authority aforesaid, that from and after the said sixteenth day of *June* one thousand seven hundred and sixty, in case any such rum or spirits, entered as merchandize for exportation, shall not be really and *bona fide* shipped and exported (the danger of the seas and enemies excepted) or shall be landed again in any part of *Great Britain*, or the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them, unless in case of distress to save the goods from perishing, which shall be presently made known to the officer or officers of excise, and the principal officers of the customs in the port; then, not only all such rum and spirits, and the casks or other package, shall be forfeited and lost, but also the person or persons who shall bring, or cause or procure to be relanded, such rum and spirits, or any part thereof, into any part of *Great Britain*, or of the islands of *Guernsey*, *Jersey*, *Alderney*, *Sark* or *Man*, or either of them, or be assisting, or otherwise concerned in the unshipping the same, or to whose hands the same shall knowingly come after the unshipping thereof, or by whose privity knowledge or direction the said rum or spirits, or any part thereof, shall be so relanded, shall forfeit double the amount of the duties charged upon the importation of such rum or spirits, and the casks and other package containing the same, together with the vessels and boats, and all the horses or other cattle and carriages whatsoever, made use of in the landing, removing, carriage or conveyance of the same, which shall and may be seized by any officer or officers of the customs, or excise: and if any master, commander, or other person belonging to any ship or vessel, shall assist in, or connive at, the fraudulent landing any such rum or spirits as aforesaid, he she or they (over and above all other penalties provided by this or any other act or acts now in force) shall, for every such offence, suffer imprisonment for the space of six months, without bail or mainprize; and in case the package of such rum or spirits so entered for exportation, or any part thereof, shall be altered at any time after the shipping thereof, and before the arrival of the ship at the port or place of discharge, the master, or other person taking charge of every such ship or vessel, shall forfeit and lose the sum of one hundred pounds.

XI. And, for the preventing of frauds which may be committed in the exportation of such rum or spirits, be it further enacted by the authority aforesaid, that from and after the said sixteenth day of *June* one thousand seven hundred and sixty, all such rum or spirits so to be exported shall be proof spirits; and in order that the same may be properly examined, and the casks marked, when any person or persons shall be desirous of shipping any quantity of such rum or spirits, they are hereby required to give notice thereof in writing to the officer of excise of the division or place where such rum or spirits are intended to be shipped, five days next before such rum or spirits shall be put on ship-board; in which notice shall be expressed the number of casks, and the quantity of rum or spirits so intended to be shipped: and it shall be lawful to and for the gagers, or other officers of excise, before the delivery of such rum and spirits from such ware-houses, and at any time afterwards to mark all and every such casks or other package in such manner as the respective commissioners of excise shall direct, and to take a sample or samples (not exceeding one pint in the whole) out of each of the said casks or other package containing such rum or spirits, paying for such sample or samples (if demanded) according to the market price rum or spirits of the like quality shall be sold for at the time such sample or samples shall be taken. And in case any person or persons shall put on ship-board any

Penalties of
relanding.

Rum, &c. ex-
ported, to be
proof.

Exporter to
give five days
notice of ship-
ping:

officers to
mark the
casks,

and take sam-
ples.

Penalties of
altering rum,
&c.

any such rum or spirits for exportation, as merchandize, without having given such notice as aforesaid, or shall obstruct or hinder the gagers, or other officers of excise, in the marking such casks or package, or in taking such sample or samples, he she or they shall respectively forfeit, for every such offence, the sum of one hundred pounds: and if the rum or spirits so intended for exportation, as merchandize, shall, after the shipping thereof, be altered or reduced in quality or quantity, after any officer or officers of excise shall have examined the same, the said rum or spirits, and the cask or casks, or other package or packages containing the same, shall be forfeited and lost; and the person or persons who shall have so altered or reduced such rum or spirits, or caused or procured the same to be altered or reduced, shall forfeit and lose the sum of one hundred pounds for every such offence; and no drawback or allowance of the duties shall be made for the same.

Penalty of
false certifi-
cate, &c.

XII. And be it further enacted by the authority aforesaid, that if any person or persons shall knowingly or wittingly grant any false certificate, or counterfeit erase or alter any oath or certificate made or given pursuant to this act, or shall knowingly or wittingly publish or make use thereof, such person or persons shall forfeit five hundred pounds; which forfeiture shall and may be prosecuted in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; one moiety whereof to be for the use of his Majesty, his heirs and successors, and the other moiety to him or them who will sue for prosecute and recover the same; wherein no effoin protection or wager of law shall be allowed, nor any more than one imparlance; and such oath or certificate so falsified, counterfeited, erased or altered, shall be invalid and of no effect.

An additional
drawback on
British melasses
spirits.

By 2 Geo. 3.
c. 5. § 5. Spi-
rits made for
exportation are
exempted from
the excise, and
all drawbacks
cease.

XIII. And, for the further encouragement of the exportation of spirits drawn or made in *Great Britain* from melasses; be it enacted by the authority aforesaid, that from and after the said sixteenth day of *June* one thousand seven hundred and sixty, there shall be an additional drawback or allowance of three pounds three shillings for every tun of such spirits so drawn or made in *Great Britain*, which shall be exported for merchandize to parts beyond the seas: and upon oath being made before any two or more of the respective commissioners of excise, or justices of the peace for the county or place from whence any such spirits are intended to be exported, that the same were drawn or made in *Great Britain* from melasses without any mixture with any other materials, either native or foreign; or in case such spirits shall be rectified spirits, then, upon oath made that the same were drawn or made in *Great Britain* from melasses without any mixture with any other materials, either native or foreign, except what has been necessary for the rectifying thereof; and also on oath made that the duties of the same are duly paid, and that the same are to be exported for merchandize to be spent beyond the seas; and upon producing a certificate under the hand or hands of the officer or officers of excise for the port or place where such spirits were shipped, of the quantities so shipped, and that the same were proof spirits, and shipped in the presence of such officer or officers; the distiller or distillers, or other person or persons exporting the same, shall be allowed or paid back by the commissioners of excise, or their collector for the port or place where such spirits shall be shipped off, the said additional drawback or allowance of three pounds three shillings for every tun of such spirits so shipped off, and so in proportion for any greater or less quantity.

Powers, &c. of
33 Geo. 2.
c. 9. extended
to this act.

XIV. And be it further enacted by the authority aforesaid, that the said act made in this present session of Parliament, and all the powers, authorities, rules, regulations, limitations, restrictions, penalties, forfeitures, clauses, matters and things, therein contained or referred unto, relating to the drawback or allowance thereby granted upon spirits exported as merchandize, and the discharge or putting in suit of the bonds to be taken by virtue of the said act, and to the entring shipping and due and regular exportation of such spirits, and the landing and disposing of all and every part thereof in

parts

parts beyond the seas, and to the preventing of all frauds and abuses, and punishing of offenders, shall be exercised, practised, applied, used, imposed, levied, recovered and put in execution, with respect to the drawback or allowance hereby granted, and the melasses spirits intended to be or which shall be entered for exportation by virtue of this act, and for preventing detecting and punishing frauds and abuses relating thereto, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, regulations, limitations, restrictions, penalties, forfeitures, clauses, matters and things, were particularly repeated and again re-enacted in this present act.

XV. And be it further enacted and declared by the authority aforesaid, that all fines penalties and forfeitures imposed by this act, or to be incurred by virtue thereof, shall be sued for, levied, recovered or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise (not otherwise directed by this act) or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland*; and that one moiety of every such fine penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same. Recovery, &c.
of fines.

XVI. And be it further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence, in his or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his her or their action or actions, or be nonsuited, or judgement shall be given against him her or them upon demurrer, or otherwise, then such defendant or defendants shall have treble costs awarded to him her or them, against any such plaintiff or plaintiffs. General issue.

Treble costs.

Anno primo

GEORGE III. Regis.

C A P VII.

An Act for granting to His Majesty an additional Duty upon Strong Beer and Ale; and for raising the Sum of Twelve Millions, by way of Annuities and a Lottery, to be charged on the said Duty; and for further encouraging the Exportation of Strong Beer and Ale.

[So much as relates to the Excise.]

Most Gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the Commons of Great Britain, in Parliament assembled, towards raising by the most easy means, the necessary supplies to defray your Majesty's public expences, have freely and voluntarily resolved to give and grant unto your Majesty, the rates duties and impositions herein after mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of January one thousand seven hundred and sixty one, there shall be, within and throughout the whole realm of Great Britain, raised, levied, collected, and paid, unto his Majesty, his heirs and successors, by way of excise, over and above all other duties charges and impositions, by any former act or acts of Parliament set or imposed, an additional duty upon all beer and ale as herein after mentioned; that is to say, for every barrel of beer or ale above six shillings the barrel (exclusive of the duties of excise) brewed by the common brewer, or any other person or persons who doth or shall sell or tap out beer or ale publicly or privately (to be paid by the common brewer, or by such other person or persons respectively) the sum of three shillings, and so proportionably for a greater or lesser quantity.

Additional
duty of 3s.
per barrel, on
beer or ale
above 6s. the
barrel.

Proportional
duty on 2
penny ale in
Scotland.

See the note in
page 114.

II. And be it further enacted by the authority aforesaid, that for the barrel of two-penny ale mentioned and described in the seventh article of the treaty of union, there shall be only paid and charged by virtue of this act, such a proportional part of three shillings, as two shillings bears to four shillings and nine pence, over and above the other duties wherewith the said barrel of ale is charged in the said article, or by any subsequent act of Parliament.

III. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, allowances, penalties and forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King Charles the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established, for securing, enforcing, managing, raising, levying, collecting, paying, mitigating or recovering, adjudging or ascertaining the duties or penalties thereby granted, and for preventing detecting and punishing frauds relating thereto (not otherwise altered by this act) shall be exercised, practised, applied, used, imposed, levied, recovered and put in execution, for the securing, enforcing,

12 Car. 2.
c. 24.

enforcing, managing, raising, levying, collecting, paying, mitigating and adjudging, ascertaining and recovering, the duties and penalties hereby granted, and for preventing detecting and punishing frauds relating thereto, as fully and effectually, to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, allowances, penalties and forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act.

IV. And for the preventing of disputes which may arise touching the breaking in, or mixing into, guiles or brewings of beer or ale brewed after the commencement of this act, such beer or ale as hath been brewed before the commencement thereof, and which hath remained in the custody of the brewer thereof ever since the same was brewed; be it enacted and declared by the authority aforesaid, that all beer and ale brewed before the commencement of this act, which, at any time after the commencement thereof, shall be broke into, or mixed with, any fresh guile or brewing of beer or ale, shall be, and is hereby made liable to the said additional duty imposed by this act.

Beer brewed
before 24 Jan.
1761.

V. And be it further enacted by the authority aforesaid, that for the further encouragement of the exportation of ale and strong beer, and thereby for the advancement of trade and encouragement of tillage and manufacture of this realm, it shall and may be lawful, from and after the twenty fourth day of *January* one thousand seven hundred and sixty one, for any person in any sea port, or upon any navigable river, to export and ship off as merchandize, within any of the usual and allowed ports by law, and at the common quays for exportation and lading on board of merchandize, or quays to be appointed for that purpose, and within the usual hours of excise, for account of himself or any other, to be exported into foreign parts, in the presence of a sworn gager or other sworn officer to be appointed by the farmers commissioners or sub-commissioners of his Majesty's excise, upon notice thereof to them given at the office of excise within the limits whereof the said strong beer and ale was brewed or made, of the respective port or place where the same shall be shipped, any sort of strong beer or ale to be shipped beyond the seas; which said gager or officer aforesaid shall certify the quantity of the said strong beer and ale shipped off to the commissioners and officers of excise, where the entry thereof shall be made; who are hereby required, after proof being made, that the duties have been charged or paid, and that the strong beer or ale was brewed after the twenty fourth day of *January* one thousand seven hundred and sixty one, to make an allowance or drawback of eight shillings for every barrel on all strong beer or ale, brewed or made after the twenty fourth day of *January* one thousand seven hundred and sixty one, and so exported, unto the brewer or maker thereof, within one month after such exportation; deducting three pence *per* ton for the charges of their officers, and no more; which said allowance or drawback, is hereby declared to be in full for all drawbacks or allowances which can or may be claimed for the same.

Drawback of
8s. *per* barrel
on exportation,
deducting 3d. *per*
ton for charges.

VI. And whereas by an act made in the first year of the reign of the late King *William* and Queen *Mary*, intituled *An act for the encouraging the exportation of corn*, an allowance of two shillings and six pence *per* quarter, is to be paid to the exporter of barley or malt, when the same is sold at twenty four shillings *per* quarter or under; and whereas the exportation of beer which is made from malted corn only, and whereon the malt duties have been already paid, will tend to the further encouragement of tillage and manufacture, and be of public utility; be it enacted by the authority aforesaid, that for every barrel of strong beer or ale, proved to have been brewed after the twenty fourth day of *January* one thousand seven hundred and sixty one from malted corn, and whereupon the duties for strong beer or ale shall be proved to have been charged or paid, there shall be paid to the exporter of the same as merchandize, by the commissioners of his Majesty's excise, or other proper officer belonging to them, when barley is at twenty four

1 W. & M.
c. 12.

Bounty of 1s.
per barrel on
beer exported,
when barley is
at 24s. *per*
quarter, or
under.

four shillings *per* quarter, or under, upon producing from the gager or officer of excise, who saw the strong beer or ale shipped on board, a certificate of the quantity so shipped, out of the duties granted by this present act, the sum of one shilling for every barrel of strong beer or ale so exported.

Duty for beer
spent on ship-
board.

VII. And, to the intent his Majesty's duty of excise may not be prejudiced, for such strong beer or ale as shall be spent on ship-board; be it enacted by the authority aforesaid, that his Majesty's commissioners and officers of the customs shall, and they are hereby required and enjoined to charge every master of any ship or vessel, in his victualling bill, with so much strong beer or ale, and no more, as such number of men used to spend in such voyages; the excise whereof to be recovered according to the laws and rules already established.

Powers and
directions in
33 Geo. 2. c. 9.
applied to the
drawback and
bounty, &c.
Repealed
2 G. 3. c. 14.
§ 3.

VIII. Provided always, and be it further enacted by the authority aforesaid, that all the rules, regulations, directions, powers, penalties, forfeitures, clauses, matters and things, which by an act made in the last session of Parliament, intituled *An act for preventing the excessive use of spirituous liquors, by laying additional duties thereon, for shortening the prohibition of making low wines and spirits from wheat, barley, malt or other grain, and from meal flour and bran, for encouraging the exportation of British made spirits, and for more effectually securing the duties payable upon spirits, and preventing the fraudulent relanding or importation thereof*, were provided, settled, established and inflicted, for and in respect to the paying and allowing the drawback and bounty thereby granted upon spirits exported as merchandize, and for preventing detecting and punishing frauds and abuses in the relanding the same, and all other frauds and abuses previous to the shipping, or relating to the exportation of such spirits, and the obtaining such drawback and bounty, not otherwise altered by this act, shall, except such parts as relate to the size of the casks and burden of the ships or vessels, be exercised, practised, applied, levied, recovered, and put in execution, for paying and allowing the drawback and bounty hereby granted upon beer and ale; and for preventing detecting and punishing frauds and abuses in the relanding such beer or ale, and all other frauds and abuses previous to the shipping, or relating to the exportation thereof, and the obtaining the said drawback and bounty; as fully and effectually to all intents and purposes, as if all and every the said rules, regulations, directions, powers, penalties, forfeitures, clauses, matters and things were particularly repeated and again re-enacted in the body of this present act.

Fines how le-
vied and ap-
plied.

IX. And be it further enacted and declared by the authority aforesaid, that all fines penalties and forfeitures herein before imposed, shall be sued for, levied, recovered or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise (not otherwise directed by this act) or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same.

Distinct ac-
counts.

X. And be it further enacted by the authority aforesaid, that the several and respective officers who shall be employed in the assessing, raising, collecting, levying and recovering, the duties by this act granted, shall, from time to time, distinguish in their accounts, the amount of the monies arising by such duties, and shall pay the same into the receipt of the exchequer, distinctly and separately from all monies to arise by any other duties upon beer and ale; and that in the office of the auditor of the receipt of the exchequer, a book or books shall be provided and kept, in which all the monies arising by virtue of this act, and paid into the said receipt, shall be entered

tered separate and apart from all other monies paid or payable to his Majesty, his heirs and successors, upon any account whatsoever.

XI. And be it further enacted and declared by the authority aforesaid, that the several and respective annuities which by this act are herein after directed to attend the principal sum of twelve millions, shall be charged and chargeable upon, and payable out of, the said duties by this act granted upon beer and ale, and the said duties are hereby appropriated for that purpose accordingly.

SECT. ULT. And be it further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence, in his her or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his her or their action or actions, or be nonsuited, or judgment shall be given against him her or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him her or them, against any such plaintiff or plaintiffs. General issue;
Treble costs;

Anno secundo

GEORGE III. Regis.

C A P. V.

An Act for more effectually preventing the excessive Use of Spirituous Liquors for Home Consumption, by laying additional Duties upon Spirits made in Great Britain, or imported into the same; and for better regulating and encouraging the Exportation of British made Spirits; and for securing the Payment of the Duties upon Spirituous Liquors.

WHEREAS by an act made in the thirty third year of the reign of his late Majesty King George the second, intituled *An act for preventing the excessive use of spirituous liquors, by laying additional duties thereon, for shortening the prohibition of making low wines and spirits from wheat, barley, malt or other grain, and from meal flour and bran, for encouraging the exportation of British made spirits, and for more effectually securing the duties payable upon spirits, and preventing the fraudulent relanding or importation thereof*, additional duties were laid upon spirituous liquors, and other provisions were established, in order by continuing the high price of such liquors, to prevent the excessive use thereof for home consumption, at the same time that the exportation of spirituous liquors was intended to be encouraged; and whereas some of the provisions made by the said act do no less tend to enhance the price of spirits made for exportation, than the price of those made for home consumption; and whereas the present method of subjecting spirits made for exportation to the payment of duties, and in consideration thereof granting drawbacks or allowances upon exportation, has been found to be attended with many inconveniencies; in order therefore more effectually to carry on the wise and salutary purposes of the said act, by providing a more convenient method of encouraging the exportation of spirituous liquors, and at the same time effectually guarding against any increase of the use thereof for home consumption, may it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty first day of January one thousand seven hundred and sixty two, See former duties on low wines,
12 & 13 W. 3.
c. 11.
4 A. c. 12. § 2.
16 G. 2. c. 8.
19 G. 2. c. 12.
24 G. 2. c. 40.
33 G. 2. c. 9.

Additional duties on spirituous liquors, made or imported into Great Britain, not the produce of the British colonies.

there shall be raised, levied, collected and paid unto his Majesty, his heirs and successors, throughout the kingdom of *Great Britain*, for the several kinds of spirituous liquors herein after mentioned specified and enumerated, which shall be made in *Great Britain* for home consumption, or imported into *Great Britain* from parts beyond the seas (not being the produce of the *British* colonies) over and above all duties charges and impositions by any former act or acts of Parliament thereupon respectively set rated and imposed, the several additional rates and duties of excise herein after mentioned and expressed; that is to say,

For every gallon of low wines, or spirits of the first extraction, made or drawn from any sort of drink or wash brewed or made from any sort of malt or corn, or from brewers wash or tilts, or any mixture with such brewers wash or tilts, to be paid by the distillers or makers thereof, one penny.

For every gallon of strong waters, or aqua vitæ, made for sale of the materials aforesaid, or any of them, to be paid by the distillers or makers thereof, three pence.

For every gallon of low wines, or spirits of the first extraction, made or drawn in Great Britain from any foreign or imported materials, or any mixture therewith, to be paid by the distillers or makers thereof, three pence.

For every gallon of spirits made or drawn in Great Britain, from any foreign or imported materials, or any mixture therewith, to be paid by the distillers or makers thereof, two pence.

For every gallon of low wines, or spirits of the first extraction, made or drawn from cyder, or any sort or kind of British materials (except those before mentioned) or any mixture therewith, to be paid by the distillers or makers thereof, one penny three farthings

For every gallon of spirits made for sale, from cyder or any sort or kind of British materials (except those before mentioned) to be paid by the distillers or makers thereof, two pence.

For every gallon of single brandy spirits or aqua vitæ, imported into Great Britain from beyond the seas, not being the produce of the British colonies, to be paid by the importer before landing, six pence.

For every gallon of brandy spirits, or aqua vitæ, above proof, commonly called Double Brandy, imported into Great Britain from beyond the seas, not being the produce of the British colonies, to be paid by the importer before landing, one shilling.

II. And for the better ascertaining, charging, collecting, raising, levying and securing the rates and duties by this act imposed on the said spirituous liquors, and preventing frauds therein; be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted, as are charged upon spirituous liquors made extracted and manufactured in, or imported into, *England, Wales*, or the town of *Berwick upon Tweed*, shall be under the receipt and management of the commissioners and officers of his Majesty's revenue of excise in *England* for the time being; and such of the said rates and duties as are imposed by this act, upon spirituous liquors made extracted and manufactured in, or imported into, *Scotland*, shall be under the receipt and management of the commissioners and officers of excise in *Scotland* for the time being; and the said respective commissioners of excise, or the major part of them, have hereby power by commission, under their respective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf; and all monies arising by the said duties in *Great Britain*, or any part thereof (the necessary charges of raising and accounting for the same excepted) shall from time to time be paid into the receipt of his Majesty's exchequer at *Westminster*, distinctly and apart from all other branches of the public revenue; and shall be subject and

liable

liable to such uses applications and purposes, as shall by any future act or acts of Parliament be directed or appointed.

III. And whereas by a clause in the said act of Parliament passed in the thirty third year of the reign of his late Majesty King *George* the second, reciting, that whereas many evils had arisen to the public, by reason of the compounding or rectifying of spirits by persons practising the trade or business of making or distilling spirits from corn or grain, it was therefore enacted; that from and after the twenty first day of *April* one thousand seven hundred and sixty, if any person practising the trade or business of making extracting or distilling low wines or spirits from corn or grain, or any mixture therewith, or having any interest share or property in any such trade or business, should, directly or indirectly, either by him or herself, or any other person or persons in trust, or for his or her benefit, rectify compound or make any sort of spirits into the liquor commonly called gin, or into brandy, or any other compound spirituous liquors whatsoever, every such person should, for every such offence, forfeit and pay the sum of one hundred pounds; and that the heirs, executors, administrators or assigns, of any person who should, after the said twenty first day of *April* one thousand seven hundred and sixty, have been guilty of the offence aforesaid, should not be intitled unto, or maintain any cause action or suit for recovery, either in law or equity, of any sum or sums of money debt or demand whatsoever, on account or by reason of any interest or property in, or profit or advantage arising in respect of, spirits made extracted or distilled from corn or grain, or any rectified or compounded spirituous liquors whatsoever; and whereas it is thought expedient to answer the purposes of this act, to repeal the same clause; be it therefore enacted by the authority aforesaid, that the said recited clause, and every part thereof, shall, from and after the said twenty first day of *January* one thousand seven hundred and sixty two, be, and the same is hereby repealed, and made null and void to all intents and purposes.

IV. And, for the more effectual securing the payment of the duties upon spirits, it is hereby enacted and declared by the authority aforesaid, that from and after the said twenty first day of *January* one thousand seven hundred and sixty two, no person or persons who shall either make or rectify any spirits for sale, or who shall sell or deal in any sort of spirituous liquors, shall have in his her or their custody or possession, or in the custody or possession of any other person or persons in trust, or for the use or benefit of him her or them, any still or number of stills, unless such still, if a single one, or such stills taken together, if more than one, shall contain at the least one hundred gallons; on pain to forfeit for every such still the sum of one hundred pounds: and that such stills as shall contain separately less than one hundred gallons, shall be all placed in one room or work-house; on pain to forfeit, for every such still not so placed, the like sum of one hundred pounds. And every person and persons who shall, after the said twenty first day of *January* one thousand seven hundred and sixty two, sell or deal in any liquors which are chargeable with any duty of excise, and who shall also make or distil any spirits, shall be deemed and taken, and is and are hereby declared to be a common distiller or distillers for sale; and is and are hereby required to enter his her and their still and stills; and shall be liable to be charged with, and to pay for all low wines and spirits made by them, the several rates and duties of excise charged by this and all and every former act or acts for laying duties upon low wines or spirits; and be subject to the survey of the officers of excise, and to the several penalties and forfeitures imposed by this or any former act or acts of Parliament now in force in any wise relating to distillers.

V. And, for the better encouraging the exportation of spirits made in *Great Britain*, be it therefore enacted by the authority aforesaid, that from and after the said twenty first day of *January* one thousand seven hundred and sixty two, no wash which shall be brewed or made for the making of low wines,

33 Geo. 2.
c. 9. § 17. re-
pealed.

No dealer to
have stills not
containing se-
parately, or
together 100
gallons.

Small stills to
be placed in
one room.

Persons deal-
ing in excise-
able liquors,
and distilling
spirits, deem-
ed common
distillers.

Low wines
and spirits
made for ex-
portation, ex-
empted from
excise.

No draw-
backs.

in order to extract spirits for exportation to parts beyond the seas, nor any such low wines or spirits, shall be charged or chargeable with any duty or duties of excise granted by this or any former act or acts of Parliament for laying of duties upon low wines or spirits: and that from thenceforth all and every drawback allowance and bounty which hath been given or granted by any former act or acts of Parliament on the exportation of *British* made spirits to parts beyond the seas, whether payable by the commissioners of excise or customs, shall cease, and be no longer payable or paid; any law or statute to the contrary notwithstanding.

VI. Provided, that nothing herein contained shall extend to prevent the payment of the drawbacks allowances and bounties for such spirits as shall have been really and *bona fide* shipped or sent coastways in order for exportation, before the said twenty first day of *January* one thousand seven hundred and sixty two, and which had been tried and ascertained according to the directions of the said recited act.

Distiller for
exportation,
to enter at the
next office of
excise his
stills, &c.

VII. And be it further enacted by the authority aforesaid, that from and after the said twenty first day of *January* one thousand seven hundred and sixty two, all and every distiller and distillers who shall be desirous of making or distilling spirits for exportation, shall, four days at the least before he she or they shall begin to brew any corn or grain, or to mix any other materials for the making of wash to be distilled into low wines, in order to extract spirits for exportation, make a true and particular entry in writing at the next office of excise, within the limits whereof his her or their work-house, still-house, store-house, ware-house, or other place for distilling or keeping wash low wines or spirits, is or shall be situate, of all and every still, copper, ton, washbatch, cask or other vessel, which he she or they shall make use of for the brewing, distilling, working, making, laying or keeping, any worts, wash, low wines or spirits, and also of the casks or vessels which every such distiller or distillers shall make use of for the brewing holding or keeping of the after-runnings or feints from the second extraction, which shall, from time to time, be drawn from every such still; and also of all and every work-house, still-house, store-house, ware-house, or other place, by him her or them used for the preparing distilling or keeping wash low wines or spirits; and in such entry shall insert the day when he she or they shall intend to begin first to brew any corn or grain, or to mix any other materials for the making of wash to be distilled into low wines, in order to extract spirits for exportation: and shall afterwards, from time to time, during the continuance of such entry, give or leave notice in writing at the said office of excise, or with the officer of excise for the division or place where such spirits are intended to be made, four hours at the least before he she or they shall begin any such subsequent brewing or mixing; and shall insert in such notice the hour when he she or they shall intend to begin: and shall also, from time to time, during the continuance of such entry, give or leave notice in writing at the said excise office, or with the said officer of excise, four hours at the least before any wash is pumped up, or otherwise conveyed into the still or stills; and shall insert in such notice the hour when he she or they shall intend to begin. And if he she or they shall neglect or refuse to make such entry as aforesaid, or shall not insert in such entry the day when he she or they shall intend first to brew any corn or grain, or to mix any other materials for the making of wash as aforesaid, or to give such respective notices as aforesaid, or to insert in such notices respectively the hour when he she or they shall intend to begin his her or their respective operation as aforesaid; every such distiller and distillers, for every such offence, shall forfeit and lose the sum of one hundred pounds: and if, after such entry so made, such distiller or distillers shall not begin and proceed to brew, or mix his materials as aforesaid on the day mentioned in such entry, or within four hours next afterwards; or having given such notice or notices as aforesaid, shall not begin and proceed in such respective operations at the hour, and time or times,

and work-
houses and
ware-houses,

with the day
he begins to
work;

to give notice
before he shall
begin any
brewing, &c.

and notice be-
fore he con-
veys wash into
the still;

Penalty 100*l*.

Distiller not
proceeding
according to
the entry and
notices, &c.

times, mentioned in such respective notices, or in two hours next afterwards; then every such entry and notice shall be, and is and are hereby declared to be null and void; and every such distiller and distillers shall be obliged to make a fresh and like entry, or to give a fresh and like notice or notices as aforesaid: and in case any such distiller or distillers shall begin to brew any corn or grain, or to mix any materials for the purposes aforesaid, or shall pump up or otherwise convey, or cause or suffer to be pumped up, or otherwise conveyed, any wash into the still or stills, without making such fresh entry, in case the first became void, or giving such fresh notice or notices respectively, in case such first notice or notices shall respectively become void; then, and in every such case, such distiller and distillers so offending, shall, for every such offence, forfeit and lose the sum of one hundred pounds.

VIII. Provided always, that nothing herein contained shall extend to permit or authorize any distiller or distillers to enter or give notice of his intention to make spirits for exportation, whole wash-still will not contain one thousand six hundred gallons, and the spirit or low wine-still eight hundred gallons; neither shall any distiller or distillers be intitled or permitted to distil spirits for exportation, although he may have made an entry as aforesaid, unless he she or they shall actually have distilled into spirits all the wash and low wines in his her or their custody or possession for the making of spirits for home consumption, at least forty eight hours before the day mentioned in such entry.

IX. And it is hereby further enacted by the authority aforesaid, that when any such distiller or distillers shall be desirous of distilling any spirits for home consumption, and shall have actually distilled into spirits all the wash low wines and feints in his her or their custody or possession, for the making of spirits for exportation, and such spirits shall be locked up in the warehouse as herein after is directed; he she or they may withdraw his her or their entry for exportation, and shall be at liberty to make a fresh and like entry for making spirits for home consumption; and at the expiration of six days after such entry made, it shall and may be lawful for such distiller and distillers to begin to brew or mix materials for wash to be distilled into spirits for home consumption: and if any such distiller or distillers shall begin to brew or mix materials for wash to be distilled into spirits for home consumption, without having made such entry, or contrary to any of the directions of this clause, he shall, for every such offence, forfeit and lose the sum of two hundred pounds.

X. And, for the better preventing of frauds which distillers for exportation may commit, by privately removing and concealing the wash low wines or spirits; and in order that the officer may obtain true gages of the same; it is hereby further enacted by the authority aforesaid, that from and after the said twenty first day of *January* one thousand seven hundred and sixty two, no wash that shall be brewed or mixed for the extracting spirits for exportation, shall be pumped up into the still or stills, or otherways removed from the back or vessel wherein the same was fermented, but in the presence of an officer of excise, on any pretence whatsoever; and all and every such distiller and distillers shall, and is and are hereby required to run or draw off his her or their low wines immediately from the still, into an entered vessel or vessels only, and to continue them therein, so that the officers of excise may take a true gage of such low wines: and such distiller and distillers shall each of them provide a proper cask which shall be duly entered and gaged, into which the spirits shall run immediately from the still; which cask shall be sufficient to contain the whole produce of spirits to be extracted from each still when made up to the proper strength such spirits are required to be; and when the whole quantity of spirits shall be collected in such cask from each still, all and every such distiller and distillers shall, and is and are hereby required immediately to make up such spirits, in the presence of the officer of excise, to the strength of one to six under hydrometer proof; and a true

to make fresh entry and notices.

To distil for exportation the wash-still must contain 1600 gallons, and the spirit-still 800 gallons.

Spirits for home consumption to be distilled 48 hours before the day in the entry.

When the spirits for exportation are locked up, distiller may make entry for home consumption.

200*l.* penalty.

Wash for spirits for exportation, to be pumped, &c. into the still in presence of an officer;

and the low wines immediately run off into an entered vessel.

the spirits to
be made proof
in presence of
the officer, and
gaged,
and after put
in casks, and
secured in his
presence.

Surveyors to
view and ap-
prove ware-
houses.

500l penalty.

gauge of such spirits so made up, shall then be taken by the officer of excise, who shall keep an exact account thereof: and such spirits, and every part thereof, shall immediately afterwards be put into casks, and secured in the presence of the officer of the excise in a ware-house or ware-houses to be provided and duly entered at the proper office of excise, and kept for that purpose by and at the expence of such distiller and distillers, which spirits shall be kept there separate and apart from all spirits made for home consumption; and no spirits for home consumption shall be put into the same ware-house; and such ware-house and ware-houses shall be secured under three locks and three keys to each ware-house into which the said spirits shall be carried; one of those locks to be provided by such distiller, and the other two locks to be provided by the surveyor supervisor or officer of excise of the division or place where the said spirits shall be locked up, at the expence of such distiller; whereof one key of each place shall be kept by such distiller, and another by such surveyor or supervisor, and the third by such officer of excise, until the same spirits shall be delivered out for rectification, or afterwards for exportation; which ware-house and ware-houses shall be made well and sufficiently secure to the satisfaction and approbation of the respective surveyors or supervisors of excise for the time being, in whose division or district any such ware-house or ware-houses shall be situate, whose approbation thereof shall be signified in writing under the hands of such surveyors or supervisors; and the respective surveyors or supervisors are hereby required to attend, on reasonable notice to them given by the respective distillers, in order to view the same. And if any distiller or distillers for exportation shall, contrary to the directions of this act, pump up into the still or stills, or otherwise remove any such wash as aforesaid, from the back or vessel wherein the same was fermented, but in the presence of an officer of excise; or shall not run off, or cause to be run off, his her or their low wines immediately from the still into an entered vessel or vessels only; or shall not continue the same in such entered vessel or vessels, so that the officers of excise may take a true gauge of such low wines; or shall neglect or refuse to provide a proper cask into which the spirits shall run immediately from the still as aforesaid; or to enter such cask; or shall run off any spirits from the still into any cask, except such cask herein before directed to be provided; or shall, when the whole quantity of spirits shall be collected as aforesaid, neglect or refuse immediately to make up, in the presence of the officer of excise, such spirits to the strength of one to six under hydrometer proof; or shall by any ways or means prevent hinder or obstruct the officer of excise from taking a gauge or gauges of the wash low wines or spirits, or to take a sample or samples of them, or any of them, or to try the proof of the spirits (which gauges samples and trials of proof they are hereby impowered to take and make, as often as the commissioners of excise for the time being shall direct, and which samples shall be returned by the officers of excise to the respective traders, when the commissioners of excise shall find it expedient to give directions for that purpose) or shall neglect or refuse, immediately after the spirits are so made up to the strength aforesaid, to put such spirits into casks, and secure the same, in the presence of the officer of excise, in a ware-house or ware-houses, according to the directions of this act; or shall neglect or refuse to provide and keep a ware-house or ware-houses for that purpose, or to secure the same well and sufficiently, according to the directions of this act; or to provide and keep such ware-house and ware-houses with locks and keys for securing such spirits for exportation as aforesaid; or to enter such ware-house or ware-houses for that purpose at the proper office of excise; or shall make use of any ware-house or ware-houses, or other place or places for keeping spirits for exportation, before the same shall have been first approved of according to the directions of this act; or shall put in, or keep in, such ware-house or ware-houses any spirits made for home consumption; or if any such distiller or distillers, or any other person

or persons whatsoever, by his her or their order, privity, connivance or direction, after any such spirits shall have been locked up and secured in any ware-house or ware-houses for keeping spirits for exportation, shall open any of the locks or doors in the absence of the proper surveyor or supervisor, and officer of excise; or shall make any way or kind of entrance into any such ware-house or ware-houses; or shall remove any part whatever of the partition between any ware-house or ware-houses for keeping spirits for exportation and any other place or places whatsoever next thereunto adjoining; or shall, after any such ware-house or ware-houses shall have been so approved of as aforesaid, make any addition to, or any way alter the same, without notice first given to the proper surveyor or supervisor of excise of such intended addition to, or alteration in, such ware-house or ware-houses, and his consent in writing first had and obtained for the same; or shall remove any of the said spirits from any locked ware-house or ware-houses to any other ware-house or ware-houses for keeping spirits for exportation, before the same be taken out either for immediate rectification or to be immediately put on ship-board, and exported to parts beyond the seas; or shall, by any art contrivance or device whatsoever, remove convey away or conceal, or cause procure or suffer to be removed conveyed away or concealed, any of the wash or low wines for making spirits for exportation, or any such spirits, whether raw or rectified, either before the same are put into the ware-house or ware-houses, or afterwards; then, and in each and every such case, such distiller and distillers, for every such offence, shall forfeit and lose the sum of five hundred pounds.

XI. Provided always, that nothing in this act contained shall extend to hinder any maker of spirits for exportation from sending such spirits out of his locked up ware-house to any other distiller; provided such maker of spirits sending the same, and the distiller who shall receive the same, do, before such spirits are taken out of the ware-house, give bond, with sufficient security, to be approved of as any other security is directed by this act to be approved, in double the value of such spirits, and double the duties they would have been liable to, if made for home consumption, for the due and fair exportation of such spirits, within three months next after the date of each respective bond; and provided leave for that purpose be first obtained in writing from the commissioners of excise for the time being, and that notice thereof shall have been given to the officer of excise, twenty four hours at the least, in order that such officer may receive the same into such distiller's stock; and provided such spirits be removed with a proper certificate from an officer of excise: and when such spirits shall be so received by such distiller, the same shall be under the like directions as to the rectification and exportation thereof, and all other matters and things, as if such spirits had been rectified and exported by the maker thereof; and such distiller shall, for breach of any of those directions, be subject to the like penalties as the maker of such spirits would have been for the like offences.

XII. And it is hereby further enacted by the authority aforesaid, that from and after the said twenty first day of *January* one thousand seven hundred and sixty two, no raw unrectified spirits, shall be permitted to be exported. And when any such distiller or distillers for exportation, shall be desirous to take any of his her or their spirits out of any of the said ware-houses, where the same shall be locked up in order to be rectified, or when rectified, and again deposited in such ware-house or ware-houses, in order to be put immediately on ship-board for exportation, he she or they shall thereof give notice in writing to the surveyor or supervisor, or the officer of excise of the division or district where such spirits shall be so locked up, the space of four hours before the time he she or they shall design to take out the same as aforesaid; and shall also insert in the said notice, the precise day and hour of such day, when he she or they shall or do intend taking any of the said spirits out of the said ware-house or ware-houses, and shall also insert in such notice the quantity and quality of spirits he she or they

Spirits for exportation may be sent by maker to distiller, on bond for exportation, and leave of commissioners, and notice to officer.

Distiller thereafter liable to the same penalties as the maker.

Raw unrectified spirits not to be exported.

Notice to officer of taking spirits out of any ware-house to be rectified, or shipped.

Officer to take
account.

100l. penalty.

Raw spirits
taken out, to
be put into
the still in of-
ficer's presence,
and rectified,
and run off
into the cask;
and made up
proof and gag-
ed;

and afterwards
to be put into
casks, and
shipped or se-
cured in ware-
houses.

If the spirits
can't be se-
cured in the
ware-houses
the same day,
officer to gage
and take sam-
ples, and se-
cure the cask;

Upon any
fraud distiller
to pay double
duties.

they do then desire to take out, and whether such spirits are raw or rectified, and out of what particular ware-house, and whether the same are for rectification, and by whom, or for immediate exportation, or to be sent coast-ways, and to whom and to what port, and whether for merchandize or stores: and in such case the respective surveyor or supervisor, or officer, is and are hereby required to attend pursuant to such notice, at the respective places where the said spirits shall be locked up, and see the quantity of spirits taken out in pursuance of such notice, and he or they are hereby required to take an exact account of the same: and in case any such distiller or distillers, shall not begin and proceed to take the said spirits out of the said ware-house or ware-houses, at the hour and time mentioned in such notice, or within two hours next after, then every such notice shall be and is hereby declared to be void, and such distiller or distillers shall be and is hereby obliged to give a fresh and like notice in manner aforesaid, four hours at the least before he she or they shall begin to take any of the said spirits out of the said ware-house or ware-houses. And in case any such distiller or distillers shall neglect or refuse to give such first notice, before he takes out any of the said spirits, or to insert in such notice the particulars in such notice herein before required, or to give a fresh notice in manner aforesaid, four hours at the least before he she or they shall begin to take out any of the said spirits, in case he she or they shall not begin and proceed to take out the said spirits, at the hour and time mentioned in the said first notice, or within two hours next afterwards, such distiller or distillers shall, in every such case, for every such offence, forfeit and lose the sum of one hundred pounds.

XIII. And be it further enacted by the authority aforesaid, that when any raw spirits shall be so taken out in pursuance of such notice, the same shall be immediately pumped up, or put, in the presence of the officer of excise, into the still or stills, and be rectified forthwith, and the spirits shall be run off immediately from the still into a like cask as is before directed to be provided and entered for the containing of spirits immediately distilled from low wines; and when the whole quantity of spirits designed to be made into brandy shall be collected in such cask from each still, the same shall be immediately made up in the presence of the officer of excise, to the strength of one to six under hydrometer proof, at which strength all spirits are to be exported; and a true gage of such spirits so made up shall then be taken by the officer of excise, who shall keep an exact account thereof; and such spirits shall immediately afterwards be put into casks, and, in the presence of the officer of excise, either carried directly on ship-board for exportation (if intended to be immediately exported) or else into such ware-house or ware-houses, to be locked up in manner aforesaid.

XIV. Provided always, and it is hereby enacted by the authority aforesaid, that in case it shall at any time so happen, that the spirits distilled for exportation in one day belonging to any distiller or distillers, cannot for want of time, be conveyed from the spirit cask (into which they are directed to be run immediately from the still) and locked up in the ware-house or ware-houses as herein before is directed, the officer of excise shall gage the same, and secure the lid of the said spirit cask, and take samples thereof; which spirits shall be locked up in such ware-house or ware-houses the next morning (if not intended for immediate exportation.) And if it shall appear that any decrease has been made in the quantity or quality of the said spirits so gaged, or in case any such spirits shall have been removed in the absence of the officer of excise, in either of the said cases the distiller or distillers shall be and are hereby charged for the said spirits so decreased or removed, with double the duties such spirits would have been charged with if made for home consumption; which the officer of excise is hereby required to charge accordingly.

XV. Pro-

XV. Provided also, and it is hereby enacted by the authority aforesaid, that if any such distiller or distillers, after he she or they have deposited any spirits made for exportation (whether raw or rectified) in manner aforesaid, in such ware-house or ware-houses, shall be desirous of using any such spirits for home consumption, and shall signify such his her or their desire to the commissioners of excise for the time being, it shall and may be lawful for the said commissioners, or any two of them, to direct the quantity of spirits so desired, to be taken out of such ware-house or ware-houses, and delivered to such distiller or distillers; he she or they having first duly paid to the proper officer of excise appointed to receive the duties on low wines and spirits, the sum of forty pounds and ten shillings, for each tun of such spirits of the strength they were taken into such ware-house; *videlicet*, one to six under hydrometer proof.

XVI. And for the purposes of this act, it is hereby enacted by the authority aforesaid, that each gallon of brandy, or spirits of the strength of one to six under hydrometer proof, shall be taken and reckoned at seven pounds and thirteen ounces the gallon.

XVII. And it is hereby further enacted by the authority aforesaid, that from and after the said twenty first day of *January* one thousand seven hundred and sixty two, when any quantity of raw spirits shall, in pursuance of any notice, be delivered out of the ware-house or ware-houses, in order to rectify the same, as many gallons of rectified spirits, and of the same strength when made up shall be produced, as such quantity amounted to when taken out of the ware-house or ware-houses, allowing only for the feints: and the commissioners of excise for the time being are hereby authorized and required to make just allowances for necessary waste, and the difference that will arise between gaging and weighing spirits: which feints shall also be run off from the still directly into one large entered feint cask, and shall be immediately gaged as soon as the still is off, and an account thereof taken by the officer of excise, and kept in stock by him, who shall and may take a sample or samples of such feints; which feints shall be in like manner locked up in such ware-house or ware-houses, and shall be there put into one or more large casks to be provided by such distiller or distillers, and marked with the word *Feints*: and every such distiller and distillers shall, once a month at least, distil all his feints, and make up the spirits to be produced therefrom of the strength of one to six under hydrometer proof; and all such spirits shall then be locked up, or exported as other spirits for exportation are hereby directed to be.

XVIII. And it is hereby further enacted by the authority aforesaid, that from and after the said twenty first day of *January* one thousand seven hundred and sixty two, in order the more effectually to prevent such distillers from fraudulently removing wash low wines or spirits, if any decrease shall at any time or times appear to be found in the wash of any distiller or distillers, brewed or made for the distilling of spirits for exportation (except such decrease as shall be made appear to the satisfaction of the commissioners of excise for the time being, to have really and truly arisen from accidents) such distiller or distillers shall be, and is and are hereby charged with a double duty for the quantity of low wines and spirits such wash so decreased is presumed to make; and the officers of excise are hereby required in such case, to make such charge accordingly, calculating such wash so found to be decreased, to produce the same quantity of low wines and spirits as wash is presumed to do when spirits are made for home consumption. And if any decrease shall at any time or times appear in the stock of spirits made for exportation, belonging to any such distiller or distillers, except such as can or may be accounted for by the certificates of the proper officer or officers either as being exported as merchandize, or for stores, or as being taken

Officer to secure the still, &c. from being used in his absence;

out for home consumption, on payment of duties by the consent of the commissioners of excise, or by any allowance the said commissioners shall have made to any such distiller or distillers, for or by reason of waste, or any difference which may have arisen between gage and weight, or by being sent coastways for exportation, or by being sent with the consent of the commissioners of excise, to any other distiller, in order to be rectified for exportation, every such distiller and distillers shall be charged, and the officers of excise are hereby required to charge him her or them, for all the spirits so found to be decreased and not properly accounted for, with double the duties such spirits would have been charged with if made for home consumption. And the more effectually to prevent such distillers from working in the absence of the officers of excise, every such distiller and distillers is and are hereby required to permit the officer of excise to secure the head and heads of his her or their still or stills, when such still or stills are not at work, and also the pump or pumps for charging the still or stills, and emptying the low wine and spirit cask, so as to prevent the same being used in the absence of the officer, and also to secure the lid or head of the low wine and spirit casks, and the safe at the end of the worm, to prevent any spirits or low wines being secreted, whilst the still is at work, all which the said officers are hereby impowered to do.

On delivery of spirits to be sent coastways, with certificate for exportation, bond to be given for landing at the port where entered for.

Bonds not to be discharged, till a certificate be returned in 6 months, of the landing, &c. and of exportation from thence.

Spirits on landing to be secured till exported.

XIX. And be it further enacted by the authority aforesaid, that when spirits made for exportation shall be delivered out of any ware-house or ware-houses so secured as aforesaid to be sent coastways (with a certificate from the proper officer) in order for exportation to foreign parts from any port of this kingdom, the distiller or distillers out of whose ware house such spirits were delivered shall, on taking out the same, give bond, with sufficient security to his Majesty his heirs and successors, to be approved of by the respective commissioners of excise for the time being, or any three of them, or by such person or persons as they shall from time to time appoint for that purpose, in double the value of the spirits and double the duties which are payable for the like spirits distilled for home consumption, that the same spirits and every part thereof shall (the danger of the seas and enemies excepted) be really and truly landed in such port of this kingdom, for which the same shall be entered: and such bonds so entered into, shall not be discharged or be delivered up until a certificate shall be produced from the chief officer of excise of the port for which such spirits were entered; testifying the landing thereof, and describing the number of the casks or other package containing the spirits, and the particular marks of such casks or package, and the exact quantity of spirits landed, and also testifying that the master, mate, purser or other person, having the charge of the ship or vessel during the voyage in which the said spirits were sent coastways, had made oath before him that the said spirits and every part thereof were fairly landed there, and that at the time of landing they were of the same quality as when shipped on board, and that no part of such spirits had been wilfully or fraudulently diminished reloaded or unshipped since the same were put on board (which oath the said respective officers of excise are hereby impowered to administer) and also testifying that the same spirits, and every part thereof, were really and truly since their arrival there exported from thence to foreign parts: and the condition of all such coast bonds shall be, to produce such certificate in six months from the date thereof. And such spirits so to be sent coastways, when landed at the port for which they were entered, shall be, immediately on the landing thereof, put into a proper ware-house, and there continued until the same shall be exported, and shall be secured by the person to whom they are sent, and by the said chief officer of excise, by two different locks and keys, one of which said keys shall be kept by the said person, and the other by the said officer: which ware-house locks and

and keys shall be provided by the persons to whom the spirits were sent. And all masters commanders and other persons, belonging to any ship or vessel carrying goods coastways, who shall assist or connive at the fraudulent landing imbezelling or diminishing any spirits sent coastways, and all other persons assisting or otherwise concerned in the unshipping the same, or to whose hands the same shall knowingly come, are hereby declared to be subject and liable to all the like pains penalties and forfeitures, as are inflicted by any former act or acts of Parliament for enforcing the fair exportation of spirits to foreign parts.

XX. And for the further encouragement of the exportation of spirits made or drawn in *Great Britain* from corn, be it enacted by the authority afore said, that from and after the twenty first day of *January* one thousand seven hundred and sixty two, there shall be a bounty of three pounds and twelve shillings for every tun of spirits so drawn or made in *Great Britain*, from corn, which shall be exported as merchandize to parts beyond the seas: and upon oath being made before any two or more of the commissioners of excise, or justices of the peace for the county or place from whence any such spirits are intended to be exported, that the same were drawn and made in *Great Britain* from corn under the regulations of this act, and not mixed with any other materials, except what were necessary for rectifying the same; and that since the making thereof the same have been properly secured in a ware-house or ware-houses according to the directions of this act; and that the same are to be exported for merchandize to be spent beyond the seas; and upon producing a certificate under the hand or hands of the officer or officers of excise for the port or place where such spirits were shipped, of the quantities so shipped, and that the same were shipped in the presence of such officer or officers; the distiller or distillers shall be paid by the commissioners of excise, or their collector for the port or place where such spirits shall be shipped, the said bounty of three pounds twelve shillings for every tun of such spirits so shipped off; and so in proportion for any greater or less quantity.

Bounty of 3 l.
12 s. per tun,
on British spi-
rits from corn
exported.

XXI. And whereas spirits shipped for stores are frequently concealed from the sight of the officers of excise, under pretence of the same being put or placed beneath other goods, which gives an opportunity to defraud the revenue; be it therefore enacted by the authority afore said, that from and after the said twenty first day of *January* one thousand seven hundred and sixty two, all such spirits as shall be shipped for stores shall, during the time the ship or vessel is or shall be within the limits of any port of this kingdom, be openly stowed and kept, so that the officers of excise may at any time examine the same; on pain of forfeiting the double duty of all such stores which shall not be so stowed and kept, or produced and shewn to the officers of excise; which said double duty shall be charged by the officers of excise for such stores which shall not be so stowed, and kept or produced and shewn, according to the rate such spirits would have been charged with, if made for home consumption; and which charge shall be paid by the master of the ship or vessel on board of which such stores were shipped. And when any spirits made for exportation shall be entered for exportation to *Ireland*, or his Majesty's plantations in *America*, or to any other parts beyond the seas in *Europe*, or to any parts beyond the seas in *Africa*, the exporter or exporters thereof, when the whole quantity of spirits intended at that time to be exported shall be shipped, shall immediately give and enter into such and the like bonds for the due and fair exportation of such spirits, and produce such certificates within the respective times, and make such proofs as were respectively required to be given, entered into, produced and made, by the said herein in part recited act of the thirty third year of the reign of his said late Majesty King *George* the second, on the exportation of spirits to the respective

Spirits for
stores to be
openly stowed.

On entry of
spirits for *Ire-
land, America,
Africa*, or
parts in *Eu-
rope*, like
bonds, &c.
as by 33 G. 2.
c. 9. § 9.

Penalty double the value and double the duties;

till bond is entered into by the exporter, the distiller is liable to the double duties.

Same bonds, &c. for spirits entered for Asia as for Africa.

tive places before mentioned, in pursuance of the directions of that act; except only that the penalty in every bond so to be entered into in pursuance of this act, shall be double the value of the spirits entered for exportation, and double the duties such spirits ought to have paid, if they had been made for home consumption: and until such bond shall be entered into by the exporter or exporters, the distiller or distillers from whose ware-house such spirits were sent, shall be and are hereby charged for such quantity of spirits so shipped for exportation, with double the duties such spirits would have been charged with if made for home consumption; and such charge shall not be discharged until such bond shall be entered into. And when any *British* made or foreign spirits shall be entered for exportation to any parts beyond the seas in *Asia*, the exporter or exporters thereof, when the whole quantity of spirits intended at that time to be exported shall be shipped, shall immediately give and enter into a bond of the like tenor and condition, with the like security, and make the like proof as was required to be given, entered into, and made, by the said herein in part recited act, on the exportation of spirits to parts beyond the seas in *Africa*, in pursuance of the directions of that act; except only that the penalty in every bond so to be entered into in pursuance of this act, shall be double the value of the spirits entered for exportation, and double the duties such spirits ought to have been charged with, if they had been made or used for home consumption: and until such bond shall be entered into by the exporter or exporters, the distiller or distillers from whose ware-house such spirits were sent, shall be and are hereby charged for such quantity of spirits so shipped for exportation, with double the duties such spirits would have been charged with, if made for home consumption; and such charge shall not be discharged until such bond shall be entered into: and also except that the proof of the due exportation of such spirits shall not be required to be made till the end of three years from the date of such respective bond. And all and every person and persons authorized by the said in part recited act to administer any oath or oaths in any ways relating to the due exportation of spirits under the directions of that act, shall be and are hereby empowered to administer the like oaths for the purposes of this act.

100 l. penalty for obstructing.

XXII. And it is hereby further enacted by the authority aforesaid, that if any distiller or distillers, or any other person or persons, shall obstruct, molest, let or hinder any officer of excise, in the due execution of the powers or authorities, or any of them, given by this act, all and every person and persons so offending, shall, for every such offence, forfeit and lose the sum of one hundred pounds.

12 Car. 2. c. 24.

XXIII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, directions, rules, methods, penalties and forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established, for securing, enforcing, managing, raising, levying, collecting, paying, mitigating or recovering, adjudging or ascertaining the duties or penalties thereby granted, and for preventing detecting and punishing frauds relating thereto, or in any wise relating to the due and fair exportation of spirits to foreign parts (not otherwise altered by this act) shall be exercised, practised, applied, used, imposed, levied, recovered and put in execution, for the securing, enforcing, managing, raising, levying, collecting, paying, mitigating, adjudging, ascertaining and recovering the duties and penalties hereby granted, and

and for preventing detecting and punishing frauds relating thereto, or in any wise relating to the due and fair exportation of spirits to foreign parts; as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties and forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act.

XXIV. And be it further enacted and declared by the authority aforesaid, that all fines penalties and forfeitures imposed by this act, or to be incurred by virtue thereof, shall be sued for, levied, recovered or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise (not otherwise directed by this act) or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same.

XXV. And be it further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence, in his or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his her or their action or actions, or be nonsuited, or judgement shall be given against him her or them upon demurrer, or otherwise, then such defendant or defendants shall have treble costs awarded to him her or them, against any such plaintiff or plaintiffs.

Anno secundo

GEORGE III. Regis.

C A P XIV.

An Act to prevent vexatious proceedings against Brewers, Victuallers, and others, with respect to the Prices of Beer and Ale; for better securing the Revenue upon Strong Beer and Ale, by preventing fraudulent mixing thereof; to repeal so much of an Act made in the First Year of the Reign of His present Majesty, as extends certain Provisions relative to the Exportation of Spirituous Liquors to the Exportation of Strong Beer and Ale; and for the more effectual preventing the Re-landing of Beer, Ale, Cyder and Mum, shipped for Exportation as Merchandize.

See 12 Car. 2.
c. 23. § 21.
12 Car. 2.
c. 24. § 35.

Price of strong
beer and ale
may be rea-
sonably ad-
vanced.

WHEREAS brewers, inn-keepers, victuallers or other retailers of strong beer or ale have been threatened with, and may be subject to, vexatious prosecutions for advancing or having advanced the price of strong beer or ale, however justly and reasonably; now, in order to prevent such vexatious proceedings, may it please your most excellent Majesty that it may be enacted; and be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that no brewer, inn-keeper, victualler or other retailer of strong beer or ale shall, at any time hereafter be sued impleaded or molested by indictment, information, popular action, or otherwise, for advancing or having advanced the price of strong beer or ale in a reasonable degree; any law or statute to the contrary notwithstanding.

50l. penalty
on fraudulent-
ly mixing
strong beer,
&c. with other
liquors.

II. And whereas the mixing strong beer ale or strong worts, with small beer or small worts, or with water, either by the brewer, after the gage thereof hath been taken, or by the victualler, after such strong beer ale or strong worts, shall be sold and delivered to him or her, is greatly detrimental to his Majesty's revenue, and is an imposition upon the consumer, and hinders the sale of genuine strong beer and ale; and the provisions already established by law are found to be insufficient to prevent the same; for remedy thereof, and for the more effectual prevention of such frauds, be it hereby enacted by the authority aforesaid, that from and after the passing of this act, if any common or other brewer, inn-keeper, victualler or retailer of beer or ale, shall mix or cause or suffer to be mixed, in any vessel, tub, measure, or otherwise howsoever, any strong beer ale or strong worts, with any small beer or small worts, or with water, after the gage of such strong beer ale or strong worts, shall have been taken by an officer of excise, every such person so offending, for every such offence, shall respectively forfeit and lose the sum of fifty pounds.

1 Geo. 3. c. 7.
§ 8. repealed.

III. And whereas by a clause in an act of Parliament passed in the first year of the reign of his present Majesty, intituled *An act for granting to his Majesty an additional duty upon strong beer and ale, and for raising the sum of twelve millions by way of annuities and a lottery to be charged on the said duty, and for further encouraging the exportation of strong beer and ale*, it was provided and enacted, that all the rules, regulations, directions, powers, penalties, forfeitures, clauses, matters and things, which by an act made in the then last session of Parliament, intituled *An act for preventing the excessive use of spirituous*

spirituous liquors by laying additional duties thereon, for shortening the prohibition of making low wines and spirits from wheat, barley, malt, or other grain, and from meal flour and bran, for encouraging the exportation of British made spirits, and for more effectually securing the duties payable upon spirits, and preventing the fraudulent re-landing or importation thereof, were provided, settled, established and inflicted, for and in respect to the paying and allowing the drawback and bounty thereby granted upon spirits exported as merchandize, and for preventing detecting and punishing frauds and abuses in the re-landing the same, and all other frauds and abuses previous to the shipping, or relating to the exportation of such spirits, and the obtaining such drawback and bounty, not otherwise thereby altered, should, except such parts as relate to the size of the casks, and burden of the ships or vessels, be exercised, practised, applied, levied, recovered and put in execution, for paying and allowing the drawback and bounty thereby granted upon beer and ale, and for preventing detecting and punishing frauds and abuses in the re-landing such beer or ale, and all other frauds and abuses previous to the shipping, or relating to the exportation thereof, and the obtaining of the said drawback and bounty, as fully and effectually to all intents and purposes, as if all and every the said rules, regulations, directions, powers, penalties, forfeitures, clauses, matters and things, were particularly repeated and again re-enacted in the body of the said recited act; and whereas it is found by experience, that the like rules regulations and directions, which are established for enforcing the due exportation of spirits, are not necessary to enforce the due exportation of strong beer or ale, but are found to be inconvenient; be it therefore enacted and declared by the authority aforesaid, that from and after the passing of this act, the said recited clause, and every article matter and thing therein contained, shall be and are hereby repealed and made null and void.

IV. And whereas the provision established by an act of Parliament made in the first year of the reign of their late Majesties King William and Queen Mary, intituled *An act for the exportation of beer, ale, cyder and mum, for preventing the re-landing the said liquors shipped in any vessel for exportation as merchandize,* extends only to the re-landing such liquors within the kingdom of England, dominion of Wales, and town of Berwick upon Tweed; and whereas it is necessary that the said provision should be amended and enforced, and extended to all parts of Great Britain; be it therefore enacted by the authority aforesaid, that from and after the twenty fourth day of June one thousand seven hundred and sixty two, if any merchant or master of any ship or vessel, or other person, shall cause or suffer any of the said liquors, which shall be shipped for exportation as merchandize, to be unshipped unladen or laid on land, or put into any other ship or vessel within the kingdom of Great Britain, he she or they shall forfeit the same, together with the casks and package containing the same, and also the sum of fifty pounds for every cask of such respective liquor he she or they shall so unduly unship unlade or lay on land, or put on board any other ship or vessel; which said respective liquors so unduly unshipped unladen or laid on land, or put on board any other ship or vessel, shall and may be seized by any officer or officers of the customs or excise.

1 W. & M.
st. 1. c. 22. § 2.

Beer, ale, cyder and mum, re landed, &c. after shipped for exportation, forfeited with 50 l. per cask.

V. And be it further enacted and declared by the authority aforesaid, that all fines penalties and forfeitures imposed by this act, shall be sued for levied recovered or mitigated by such ways means and methods, as any fine penalty or forfeiture is or may be recovered or mitigated by any law or laws of excise, or other duties under the management of the commissioners of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at Westminster, or in the court of exchequer in Scotland respectively; and that one moiety of every such fine penalty or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same.

Recovery and application of penalties.

VI. And

General issue.

Treble costs.

VI. And be it hereby further enacted by the authority aforesaid, that if any person or persons shall be sued molested or prosecuted for any thing done by virtue or in pursuance of this act, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence, in his her or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall discontinue his her or their action or actions, or be nonsuited, or judgment shall be given against him her or them, upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him her or them, against any such plaintiff or plaintiffs.

Anno tertio

GEORGE III. Regis.

C A P. I.

An Act for continuing and granting to His Majesty certain Duties upon Malt, Mum, Cyder and Perry, for the Service of the Year One thousand seven hundred and sixty three.

Most gracious Sovereign,

WE, your Majesty's most dutiful and loyal subjects, the Commons of Great Britain in Parliament assembled, towards raising the necessary supplies to defray your Majesty's public expences, have freely and voluntarily resolved to give and grant unto your Majesty the rates duties and impositions herein after mentioned; and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that within and throughout that part of Great Britain called England, Wales, and town of Berwick upon Tweed, the several and respective rates duties and impositions for and upon all malt, mum, cyder and perry, which in and by one act of Parliament passed in the first year of his Majesty's reign, intituled, *An act for continuing and granting to his Majesty certain duties upon malt, mum, cyder and perry, for the service of the year one thousand seven hundred and sixty one*, were granted or continued to his Majesty until the twenty fourth day of June one thousand seven hundred and sixty two, and which by one other act made and passed in the second year of his Majesty's reign, were granted or continued to his Majesty until the twenty fourth day of June one thousand seven hundred and sixty three, shall be further continued in like manner, and shall be and are by this act charged for and upon all malt which shall be made, and all mum which shall be made and imported, and all cyder and perry which shall be made for sale, within that part of Great Britain called England, Wales, and the town of Berwick upon Tweed, from and after the twenty third day of June one thousand seven hundred and sixty three, and before the twenty fourth day of June one thousand seven hundred and sixty four. See 12 Ann; ft. 1. c. 2.

II. And be it further enacted by the authority aforesaid, that within and throughout that part of the kingdom of Great Britain called Scotland, there shall be raised, levied, collected, paid and satisfied, unto and for the use of his Majesty, his heirs and successors, for and upon all malt, mum, cyder and perry, the several and respective rates duties and impositions herein after mentioned; that is to say,

III. For and upon every busshel of malt which at any time or times, from and after the twenty third day of June one thousand seven hundred and sixty three, and before the twenty fourth day of June one thousand seven hundred and sixty four, shall be made of barley, or any other corn or grain, in that part of Great Britain called Scotland, by any person or persons whatsoever (whether the same shall be or not be for sale) the sum of three pence; and so proportionably for a greater or less quantity, to be paid by the maker or makers thereof respectively. Malt in Scotland to pay 3d. per bushel.

IV. For every barrel of mum which at any time or times, from and after the said twenty third day of June one thousand seven hundred and sixty three, and before the said twenty fourth day of June one thousand seven hundred and sixty four, shall Mum 10s. per barrel.

shall be made or imported within that part of Great Britain called Scotland, the sum of ten shillings, over and above all duties, payable for the same.

Cyder and
perry made
for sale, 4s.
per hogthead.

V. For all cyder and perry which at any time or times, from and after the said twenty third day of June one thousand seven hundred and sixty three, and before the said twenty fourth day of June one thousand seven hundred and sixty four, shall be made for sale within that part of Great Britain called Scotland (over and above all other duties payable for cyder and perry made and sold by retail) the sum of four shillings for every hogshead; and so in proportion for a greater or less quantity, to be paid by the respective first buyers or retailers thereof.

How these du-
ties are to be
raised, &c.

VI. Which said several and respective duties, by this act granted and continued respectively, shall be raised, levied, collected and paid, unto his Majesty, his heirs and successors, during the time and term aforesaid, by the same ways means and methods, and by such rules and directions, and with such and the like allowances and repayments proportionably, and under such penalties and forfeitures, and with such power of mitigation, and other powers, in all respects not otherwise directed by this act, as are prescribed mentioned or expressed in the said former act, or in any other act or acts of Parliament thereby referred unto, or any of them, for or concerning the duties by them, or any of them, granted or continued; and that the same act formerly made and passed, and the said other acts hereby referred unto, as for and concerning the said duties upon malt, mum, cyder and perry, and every article, rule, clause, matter and thing in them, and every or any of them contained, and thereby referred unto, and now being in force, and not otherwise altered by this act, shall be and continue in full force and effect, to all intents and purposes, for raising, levying, collecting, securing and accounting for the rates duties and impositions hereby granted and continued respectively, and for levying and recovering the penalties and forfeitures, and making any mitigations and proportional allowances, and all other matters and things, during the continuance of this act, as fully as if the same were particularly and at large repeated in the body of this present act.

20,000^l to be
raised in Scot-
land.

VII. And whereas it is the true intent and meaning of this present act, that the full and entire sum of twenty thousand pounds of lawful money of Great Britain, clear of all charges and expences of management and collection, shall be raised out of that part of Great Britain called Scotland, for the service of the year one thousand seven hundred and sixty three, by the said duties upon mum cyder and perry, to be charged there as aforesaid, and by a malt tax to be raised and levied as in England, by a duty of three pence per bushel on all malt made and consumed in Scotland; and in case the said duties upon mum cyder and perry, and the said duty of three pence per bushel upon malt, to be charged in Scotland, by virtue of this act, being duly surveyed and collected, shall not be sufficient effectually to raise and answer the said sum of twenty thousand pounds in nett money, after all charges and deductions whatsoever, that such deficiency shall be made good by a surcharge to be made upon all makers of malt in that part of Great Britain called Scotland, in proportion to the malt they shall respectively make between the twenty third day of June one thousand seven hundred and sixty three, and the twenty fourth day of June one thousand seven hundred and sixty four; be it therefore enacted by the authority aforesaid, that after the twenty fourth day of June one thousand seven hundred and sixty four, in case it shall appear to the commissioners of excise for the time being, in that part of Great Britain called Scotland, that the said duties upon mum cyder and perry, and upon malt made in Scotland, by this act granted as aforesaid, shall not be sufficient to answer the clear sum of twenty thousand pounds as aforesaid; then, and in such case, it shall and may be lawful for the said last-mentioned commissioners of excise, and the officers under them, to make a proportional surcharge of all and every the person and persons who shall have made any malt in that part of Great Britain called Scotland, within the year ending the

twenty

twenty fourth day of *June* one thousand seven hundred and sixty four, or so much money, by way of additional duty upon all the malt made by such person or persons respectively, as shall make good such person or persons proportional part of such deficiency; which said surcharges shall be paid to the respective collectors of the said duties on malt by the respective persons on whom the same shall be so made, within one month after the same shall be so surcharged; or in default thereof, the respective person or persons who shall neglect or refuse to make such payment, shall forfeit treble the sum upon him or them respectively surcharged as aforesaid; to be recovered in such manner as the duty of three pence *per* bushel may be recovered by virtue of this act, or any other act or acts of Parliament herein before recited or referred unto; which said surcharge, by way of additional duty, for making good the deficiency of the said sum of twenty thousand pounds (if any such deficiency there shall be) shall be computed and settled as followeth; that is to say, as the particular quantity of malt made by each such malster or maker of malt in *Scotland* within the said year ending the twenty fourth day of *June* one thousand seven hundred and sixty four, shall bear proportion to the whole quantity of malt made in *Scotland* within the same year, so the particular surcharge to be made upon such particular malster or maker of malt for or towards making good the said deficiency, shall bear proportion to the whole sum which shall be found to be so deficient as aforesaid.

VIII. Provided nevertheless, and be it declared by the authority aforesaid, that if the said rate of three pence *per* bushel shall produce a greater sum than the said sum of twenty thousand pounds, clear of all charges of management, the surplusage so produced over and above the said clear sum of twenty thousand pounds, shall be wholly applied towards the encouraging and promoting the fisheries, and such other manufactures and improvements in *Scotland*, as may most conduce to the general good of the united kingdom, and to no other use intent or purpose whatsoever; in such manner as directed by an act passed in the thirteenth year of the reign of his late Majesty King George the first, intituled *An act for encouraging and promoting fisheries, and other manufactures and improvements in that part of Great Britain called Scotland*. Surplus to be added to the fisheries, &c. 13 Geo. 1. c. 30.

IX. And it is hereby declared and enacted, that in all cases where the herein before recited act of the first year of his present Majesty's reign, did relate to any day or time within the year, which commenced from the twenty third day of *June* one thousand seven hundred and sixty one, this present act doth and shall relate to the like day and time within the year, commenced from the said twenty third day of *June* one thousand seven hundred and sixty three. This act to relate to the same day and time as the act 1 Geo. 3. did.

X. And it is hereby further enacted by the authority aforesaid, that all malt made in *Scotland*, not to be consumed there, which at any time or times between the twenty third day of *June* one thousand seven hundred and sixty three, and the twenty fourth day of *June* one thousand seven hundred and sixty four, shall be brought into *England*, *Wales*, or the town of *Berwick* upon *Tweed*, shall, in case the same be brought by sea, be entered with the officer for the said duties of the port where the same shall be so brought into *England*, *Wales*, or the town of *Berwick* upon *Tweed* aforesaid; and the sum of six pence *per* bushel for the duties thereof, shall be paid to such officer before landing thereof, unless a certificate from the proper officer be produced, that it hath paid the said duty of three pence *per* bushel in *Scotland*; and if such certificate be produced, then there shall be paid no more than three pence *per* bushel, by virtue of this act, for such malt so brought into *England*; and in case the same shall be brought by land, such malt shall pass and be carried by and through the towns of *Berwick* or *Carlisle*, and there entered with the officer for the said duties in such of the said towns, by or through which such malt shall be so carried; and the like duty of six pence *per* bushel for the same shall be paid down in ready money, unless such certificate Malt brought from Scotland by sea, to be entered at the port of landing: Brought by land, to be entered at Berwick or Carlisle.

ificate be produced as aforesaid; but upon producing thereof, then there shall be paid no more than three pence *per* bushel, by virtue of this act; on pain of forfeiting all such malt, or the value thereof, as shall be landed or put on shore, or brought into *England*, without such entry or payment of duties as aforesaid: and in case any malt made in *Scotland* shall, during the said term, be found coming out of *Scotland*, or be brought from thence by land, by or beyond the towns before-mentioned, without entry or payment of the duties thereof, then all such malt, or the value thereof, shall be forfeited, and may be seized by any officer of excise for his Majesty's use; one moiety of the aforesaid forfeiture to be and go to the King's Majesty, and the other moiety thereof to such person or persons as shall inform seize or sue for the same, or the value thereof; and to be recovered and levied by such ways means and methods, as any penalties and forfeitures are by this or any the former acts relating to the malt duties, to be recovered and levied; or by action of debt, or upon the case, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, wherein no essoin, protection, privilege, wager of law, or more than one imparlance shall be allowed.

Cyder for distilling not chargeable.

XI. Provided always, that nothing in this act contained shall extend to charge with the said four shillings *per* hogthead by this act laid on cyder and perry, any cyder or perry sold to any distiller or maker of strong waters, for such cyder or perry as shall be used for distilling only; any thing in this act, or any former act, to the contrary notwithstanding.

Distiller to give notice of distilling cyder.

XII. And be it further enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and sixty three, all and every distiller or distillers that shall receive any quantity of cyder or perry into his her or their custody, shall give notice in writing to the proper officer, under whose survey any such distiller shall reside, forty eight hours before he she or they shall begin to put any quantity whatsoever of the same into any still or stills to be drawn into low wines or spirits; and if any such distiller or distillers shall neglect or omit to give such notice, or if it shall appear that any quantity whatsoever of such cyder or perry hath been disposed of, or made use of, by any such distiller or distillers in any other way but in distillation only, he she or they shall respectively forfeit and lose the sum of five pounds; which said sum of five pounds shall be sued for, levied, recovered and mitigated, by such ways and means as any penalty or fine for any offence committed by any person or persons against any of the laws of excise can or may be sued for, levied, recovered and mitigated, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*; and that one moiety thereof shall be to his Majesty, his heirs and successors, and the other moiety thereof to such person or persons as will prosecute inform or sue for the same.

Allowances for exportation of malt.

XIII. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and sixty three, there shall be allowed to malsters and makers of malt for exportation, for every twenty quarters of barley, or other corn or grain that shall be entered or made into malt for exportation, in cases where by law any bounty is allowed on the exportation of malt, an allowance of thirty quarters, after the same shall be dried and made into malt, and no more, upon the exportation thereof, though by their steeping wetting or watering the same, the said twenty quarters shall be run out to any greater quantity exceeding the said thirty quarters, according to an act of Parliament made in the first year of the reign of their late Majesties King *William* and Queen *Mary*, intituled *An act for encouraging the exportation of corn*, and in such cases where, by the aforesaid act of Parliament, they are intituled to the same; and so in proportion for a greater or less quantity.

1 W. & M.
st. 1. c. 12.

XIV. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and sixty three, if any person or persons who shall export any malt into foreign parts, shall

shall produce a certificate or certificates from the officer or officers, with whom the entry of the corn or grain intended to have been made into malt shall have been made, of the particular sum or sums of money that such person or persons is or are intitled to receive, according to the afore said allowance of thirty quarters of malt for every twenty quarters of corn or grain, and so in proportion for a greater or less quantity, that shall have been entered to be made into malt for exportation (which certificates the said officers are hereby, upon demand, required to give *gratis*) and upon such person or persons giving sufficient security before the shipping thereof for exportation, that the particular quantity of malt which shall be intended to be exported as afore said, or any part thereof, shall not be relanded, or brought again into any part or parts of *Great Britain* (which security the customer or collector of the port where the same is intended to be exported, is hereby directed and authorized to take in his Majesty's name, and to his Majesty's use) then the collector or chief officer of the port where such malt shall be exported, shall give to the exporter thereof a certificate or debenture, directed to the proper person or persons by whom the said allowance, by the afore said act of Parliament, is directed to be paid; which certificate or debenture being produced to such person or persons, he is hereby required to pay such allowance to the persons, or their agents, so exporting the same.

On certificate of malt being exported, and security, allowance to be paid.

XV. Provided always, that if after the shipping of any such malt to be exported, and the giving such security as afore said, in order to obtain the afore said allowance, the malt so shipped to be exported, or any part thereof, shall be relanded in any part of *Great Britain*; that then, and in every such case, over and above the penalty of the bond, which shall be levied and recovered to his Majesty's use, all the malt which shall be relanded, and treble the value thereof, shall be forfeited; that is to say, one moiety thereof to the King, and the other moiety thereof to the person or persons who shall seize inform or sue for the same.

Penalty on re-landing.

XVI. And whereas malsters, and makers of malt for exportation, do frequently mix the produce of two or more steepings of corn or grain, that have been entered to be made into malt for exportation, on or as soon as it comes off from the kiln, by reason whereof the officers for the duties on malt cannot ascertain the real produce thereof; by which means great quantities of each steeping of such malt are or may be privately conveyed away, and made use of for home consumption, though the same has not been charged with the duty, as all malt made for home consumption ought to be; be it enacted by the authority afore said, that from and after the said twenty fourth day of *June* one thousand seven hundred and sixty three, all and every malster or malsters, maker or makers of malt for exportation, shall keep the whole and entire quantity of his her or their corn or grain making into malt for exportation, of one steeping or wetting, when the same shall be on the kiln, or after the same shall be taken off the kiln, separate and apart from all and every part of any other former steeping or wetting of corn or grain, until the same shall have been measured by such malsters or makers of malt, in the presence of some officer or officers for the duty upon malt; on pain of forfeiting and losing the sum of fifty pounds.

Malt steeping for exportation, to be kept separate till measured.

XVII. And be it further enacted by the authority afore said, that from and after the said twenty fourth day of *June* one thousand seven hundred and sixty three, all such malsters, or makers of malt for exportation, shall give notice in writing to some officer or officers of the duties upon malt, or shall leave notice in writing at the next office of excise where the journal is kept, of the hour when he she or they shall intend to take any malt off the kiln or kilns, that such officer or officers may attend the measuring of such malt; and after such malt has been measured, the same shall be immediately carried on ship-board, if intended to be then exported; or else shall be immediately locked up and secured in some store-house, or other place, belonging to such malsters, or makers of malt, in the presence of the said officer or officers; on pain of forfeiting the sum of fifty pounds.

Malsters to give notice to officers, &c.

M A L T.

XVIII. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and sixty three, if any such malster or malsters, or maker or makers of malt, or any other person or persons whatsoever, by his order privy or directions, after any steeping or making of malt shall have been locked up and secured in any store-house or other place or places in manner as aforesaid, shall open any of the locks or doors, or shall make any way or kind of entrance into such store-house or other place or places, or shall remove any part whatsoever of the partition between any such store-house or place, or any other place or places whatsoever next thereunto adjoining, or shall remove out of the said store-house or other place any quantity whatsoever of the malt that has been so locked up and secured, without the knowledge and consent of, or without first having given notice to, some officer or officers for the said duties, he she or they shall respectively forfeit and lose the sum of one hundred pounds.

Malsters, on
24 *June* 1763,
to clear out of
their ware-
houses all malt
within fifteen
months.

XIX. And, the better to enable the officers for the duties upon malt, to discover whether all such malt made for exportation, and that has been locked up and secured in any store-house or other place or places to be exported, has been really exported; be it enacted by the authority aforesaid, that all and every such malster or malsters, maker or makers of malt, that on the said twenty fourth day of *June* one thousand seven hundred and sixty three, shall have any quantity of malt locked up and secured in any storehouse, or any other place or places, as is before directed, to be exported, shall, within fifteen months next after the said twenty fourth day of *June* one thousand seven hundred and sixty three, remove and clear out of his store-house, or other place or places, all and every part and parcel thereof, that at any time after the said twenty fourth day of *June* one thousand seven hundred and sixty three shall be locked up and secured in such store-house or other place in order to be exported; and shall always, from time to time, in every fifteen months, remove and clear out of such store-house, or other place or places, in order to be exported, all and every part or parcel of malt, that at any time within every fifteen months after the last clearing shall be locked up and secured in any store-house, or in any other place or places that shall be made use of by him her or them, for the keeping of malt for exportation; on pain of forfeiting and losing the sum of fifty pounds.

And so all fu-
ture malsters.

XX. And be it further enacted by the authority aforesaid, that from and after the said twenty fourth day of *June* one thousand seven hundred and sixty three, all and every person or persons whatsoever, that shall become malsters or makers of malt for exportation, and shall make use of any store-house or store-houses, place or places, for the keeping of malt for exportation, shall, within fifteen months after the beginning to make use of any such store-house or store-houses, or such other place or places, remove and clear out of such places to be exported, all and every part and parcel of such malt, that at any time or times shall have been put into such place or places, within fifteen months after he she or they shall have begun to make use of such place or places; and shall always from time to time remove and clear out of such store-house or other place to be exported, all and every quantity of malt whatsoever, that within every fifteen months after the last clearing shall at any time be locked up and secured in such store-house or store-houses, or in any other place or places that shall be made use of by him her or them, for the keeping of malt made for exportation; on pain of forfeiting and losing the sum of fifty pounds.

17 Ann. st. 1.
c. 2. § 18.

XXI. And whereas by a clause in an act of Parliament made in the twelfth year of the reign of her late Majesty Queen *Anne*, intituled *An act for granting to her Majesty duties upon malt, mum, cyder and perry, for the service of the year one thousand seven hundred and thirteen; and for making forth duplicates of lottery tickets lost burnt or destroyed; and for enlarging the time for adjusting claims in several lottery acts, and to punish the counterfeiting or forging of lot-*

tery orders; and for explaining a late act in relation to stamp duties on customary estates which pass by deed and copy, it was enacted, that if any malster or maker of malt for sale, during the continuance of the duties on malt by the said act granted, should tread ram or otherwise force together in the cistern uting-fat or couch, any corn steeping or steeped in order to the making into malt, every such malster or maker of malt for sale should, for every such offence, forfeit and lose the sum of two shillings and six pence for every bushel of corn steeping or steeped that should be so pressed, troden, rammed or forced; and whereas by one other clause in an act of Parliament passed ^{6 Geo. I. c. 27.} in the sixth year of the reign of his late Majesty King George the first, intituled ^{§ 8.} *An act for preventing frauds and abuses in the public revenues of excise, customs, stamp-duties, post-office and house-money*, it was enacted and declared, that if from and after the four and twentieth day of June one thousand seven hundred and twenty, any corn in any cistern or uting-fat steeping or steeped in order to the making thereof into malt by any malster or maker of malt (other than compounders for the duty on malt) was or should be found so hard close and compact, as it could not be, unless the same had by some means or other been forced together to prevent the rising and swelling thereof, every master and maker of malt (other than compounders for the duty on malt) where the same should be so found, should, in every such case, forfeit and lose the sum of two shillings and six pence *per* bushel for every bushel of such corn steeping or steeped which should be found so hard close and compact as aforesaid; which said recited clauses have been duly continued, and are still in force; and whereas by the last recited clause no penalty is provided where corn steeped, in order to the making thereof into malt, shall be found in the couch so hard close and compact, as it could not be, unless the same had by some means or other been forced together to prevent the rising and swelling thereof; and the penalties provided by the forementioned clauses have, by experience, been found ineffectual to prevent the fraudulent practice of pressing, treading, ramming, or otherwise forcing together in the cistern uting-fat or couch, the corn or grain steeping or steeped in order to the making thereof into malt, to the prejudice of his Majesty's revenue, and discouragement of the fair traders; be it therefore enacted and declared by the authority aforesaid, that from and after the twenty fourth day of June one thousand seven hundred and sixty three, if any corn or grain in any cistern uting-fat or couch, steeping or steeped in order to the making thereof into malt by any malster or maker of malt (other than compounders for the duty on malt) is or shall be found so hard close and compact, as it could not be, unless the same had by some means or other been forced together to prevent the rising and swelling thereof, every malster and maker of malt (other than compounders for the duties on malt) where the same shall be so found, shall, in every such case, forfeit and lose the sum of five shillings for every bushel of such corn or grain steeping or steeped, which shall be found so hard close and compact as aforesaid; and proof being made thereof, the same shall be deemed conclusive evidence of the fact, and shall subject the malster or maker of malt to the aforesaid penalty of five shillings *per* bushel.

5s. *per* bushel
penalty on
corn steeping
or steeped for
malt, found in
the cistern or
couch so com-
pact as it could
not be unless
forced.

XXII. And whereas many malsters or makers of malt, do fraudulently convey away from the cistern uting-fat or other wetting place or utensils, steepings or part of steepings of corn or grain making into malt, and mix such corn or grain so conveyed away, with and amongst couches or floors of other corn or grain making into malt, which are then depending and in operation, that have been gaged or charged with the duty in the couch; and in case the officer has taken his gage of the corn or grain, steeping in the cistern uting-fat or other wetting place or utensil, such malsters or makers of malt supply the deficiency with fresh barley or other corn or grain, in the absence and without the privity of the officer, in order to prevent a discovery of such corn or grain having been conveyed away; and such corn or grain

100*l.* penalty on fraudulent-ly conveying from the cistern, any steeping of corn, and mixing it with other corn charged in the couch;

or fraudulent-ly conveying away so that no gage can be taken in the couch.

Penalties how recovered.

Buyers of cyder or perry for private use, not charged.

Persons selling less than 20 gallons deemed retailers.

grain so conveyed away and mixt, by an artful and fraudulent manner of working, seldom is charged with any duty in the floor; which practice is greatly detrimental to the revenue and fair traders; for remedy thereof, it is hereby enacted by the authority aforesaid, that from and after the twenty fourth day of *June* one thousand seven hundred and sixty three, if any malster or maker of malt shall fraudulently convey away, or cause or procure or permit or suffer to be conveyed away, from the cistern uting-fat or other wetting place or utensil, any steeping or part of any steeping of corn or grain making into malt, and shall mix such corn or grain so conveyed away with and amongst any such couch or couches, floor or floors of other corn or grain making into malt, which are then depending and in operation, and which have been gaged or charged with the duty in the couch; or if any malster or maker of malt shall fraudulently convey away, or cause or procure or permit or suffer to be conveyed away, from the cistern uting-fat or other wetting place or utensil, any steeping or part of any steeping of corn or grain making into malt, so that no gage of such corn or grain so conveyed away can be taken in the couch by the officer; then, and in each of the said cases, every such malster and maker of malt so offending, shall, for every such offence, forfeit and lose the sum of one hundred pounds.

XXIII. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures for any offences against this act, shall be sued for levied and recovered or mitigated, by the same ways means and methods, as any penalty or forfeiture given by any of the laws of excise upon beer ale and other liquors can or may be sued for levied recovered or mitigated, or by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*; and that one moiety of such fines penalties and forfeitures shall be to the use of his Majesty, his heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

XXIV. Provided always, and it is hereby enacted, that nothing in this act contained shall extend or be construed to extend, to charge any person or persons with the duty upon cyder or perry, such person or persons buying the same for his or their private use only, and not being a dealer or dealers in cyder or perry, or a retailer or retailers thereof.

XXV. And be it further enacted by the authority aforesaid, that every person or persons whatsoever, who shall, after the twenty fifth day of *March* one thousand seven hundred and sixty three, sell any quantity of cyder or perry, or either of them, in less quantity than twenty gallons at a time, whether the same be made from fruit of his her or their own growth, or from bought fruit, shall be deemed and taken to be a dealer in cyder and perry, and a retailer thereof; and shall be subject and liable to the duty of four shillings *per* hogshead for such quantity of cyder and perry so sold, over and above all other duties payable for cyder and perry sold by retail: and that every dealer in and retailer of cyder and perry, and other person and persons receiving into his her or their custody or custodies any quantity of cyder and perry or either of them for sale, and every person and persons who shall buy any fruit to make into cyder or perry or either of them for sale, shall make a true and particular entry in writing of the several and respective store-houses, rooms, cellars, vaults and other place and places by him her or them respectively made use of for the making and keeping of cyder and perry, or either of them, at the office of excise, within the compass or limits whereof such respective store-houses, rooms, cellars, vaults, and other place or places shall be situated; on pain of forfeiting the sum of fifty pounds for every such store-house, room, cellar, vault or other place, which from and after the said twenty fifth day of *March* one thousand seven hundred and sixty three shall be made use of by any such dealer or retailer, receiver or maker respectively, without making such entry thereof as aforesaid: and that all duties, fines, penalties and forfeitures by this act imposed, shall

shall be sued for levied recovered or mitigated by such ways means and methods, as any duty, fine, penalty or forfeiture, is or may be recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint, or information, in any of his Majesty's courts of record at *Westminster*; and that one moiety of every such fine penalty or forfeiture shall be to his Majesty, his heirs and successors, and the other moiety to him her or them that shall discover inform or sue for the same. And if any person or persons shall at any time be sued for any thing done by him her or them in pursuance of this act, he and they shall and may plead the general issue, and give this act for his or their defence; and if upon the trial a verdict shall pass for the defendant, or the plaintiff shall be nonsuited, then such defendant or defendants shall have treble costs to him her or them awarded against such plaintiff or plaintiffs.

XXVI. And it is hereby also enacted, that there shall be provided and kept in the office of the auditor of the receipt of the exchequer one book or register, in which all the orders for money payable by this act shall be entered and registered; and that it shall and may be lawful to and for any person or persons, natives or foreigners, bodies politic or corporate, to advance or lend to his Majesty at the said receipt, upon credit of the said duties upon malt, mum, cyder and perry, by this act granted, any sum or sums of money, not exceeding in the whole the sum of seven hundred and fifty thousand pounds; which lenders shall have interest for their forbearance of their respective loans, not exceeding the rate of four pounds *per centum per annum*, to be secured by orders of loan, or exchequer bills.

Anno tertio

GEORGE III. Regis.

C A P. XII.

An Act for granting to His Majesty several additional Duties upon Wines imported into this Kingdom, and certain Duties upon all Cyder and Perry; and for raising the Sum of Three Millions five hundred thousand Pounds, by way of Annuities and Lotteries, to be charged on the said Duties.

Most Gracious Sovereign,

Additional
duties.

WE, your Majesty's most dutiful and loyal subjects, the Commons of Great Britain in Parliament assembled, towards raising by the most easy means the necessary supplies to defray your Majesty's public expences, have freely and voluntarily resolved to give and grant unto your Majesty, the several rates duties and impositions herein after mentioned, and do most humbly beseech your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the thirty first day of March one thousand seven hundred and sixty three, over and above all subsidies of tonnage and poundage, and all other subsidies additional duties and impositions whatsoever, due or payable for all wines and vinegar imported into Great Britain, by any act or acts of Parliament now in force, there shall be raised, levied, collected and paid unto his Majesty, his heirs and successors, before landing thereof, the additional impositions rates or duties following, without any discount or deduction inwards, or drawback on re-exportation afterwards; that is to say,

*viz. on French
wine and vine-
gar imported,
8l. per ton;*

*on other wines
and vinegar
imported, 4l.
per ton.*

For every ton of French wine and French vinegar which shall be imported into this kingdom, the sum of eight pounds; and so after that rate for any greater or lesser quantity.

And also for every ton of all other wines and vinegar imported into this kingdom, the sum of four pounds; and so after that rate for any greater or lesser quantity.

To be collect-
ed as by
1 Jac. 2. c. 3.

The same to be raised, levied, collected, paid and recovered, in such manner and form, and by such ways means and methods, and under such penalties and forfeitures (except as to discounts and drawbacks aforesaid) as are mentioned and expressed in the act of Parliament made and passed in the first year of the reign of his late Majesty King James the second, intituled *An act for granting his Majesty an imposition upon all wines and vinegar imported between the twenty fourth day of June one thousand six hundred and eighty five, and the twenty fourth day of June one thousand six hundred and ninety three, or in any other act or acts of Parliament by which the said impositions rates and duties upon all wines and vinegar imported, were continued and made perpetual; and all powers, penalties, forfeitures, provisions, articles and clauses therein contained, not any ways altered by this act, shall continue in full force and effect during the continuance of the said impositions rates and duties hereby granted, and shall be applied practised and executed, for the raising, levying, collecting, securing, answering and paying the said impositions rates and duties, according to the true intent and meaning of this act,*

as

as fully and effectually, to all intents and purposes, as if the said clauses matters and things had been again repeated and re-enacted in the body of this present act; any law custom or usage to the contrary in any wise notwithstanding.

II. Provided always, that nothing in this act contained shall extend, or be construed to extend, to lay any further duties upon wines damaged corrupt or unmerchantable, and for which the merchants or importers thereof shall refuse to pay or secure the duties; and which by an act passed in the twelfth year of the reign of his late Majesty King *George* the first, intituled *An act for the improvement of his Majesty's revenues of customs excise and inland duties*, are, on such refusal, directed to be received into the custody of proper officers of the customs, to be publicly sold, in order to be distilled into brandy, or to be made into vinegar.

Damaged and unmerchantable wines exempted.

12 Geo. 1. c. 28. § 20.

III. And it is hereby enacted by the authority aforesaid, that the said impositions rates and duties by this act granted, shall from time to time be under the management and direction of the respective commissioners of his Majesty's customs, and their officers for the time being, and shall be paid into the hands of the receiver-general of the customs in *England* for the time being; and such receiver-general shall weekly, *to wit*, on *Wednesday* in every week, if it be not an holy day, and if it be, then on the next day after that is not an holy day, answer and pay all the monies arising by the said additional impositions rates and duties (the necessary charges of raising collecting and answering the same only excepted) into the receipt of his Majesty's exchequer, distinct and apart from all other monies which such receiver-general shall receive, for the use of his Majesty, his heirs and successors, for the uses and purposes in this act mentioned.

These duties under the commissioners of customs.

IV. And be it further enacted by the authority aforesaid, that there shall be provided and kept in the office of the auditor of the said receipt of exchequer, a book or books, in which all the monies hereby appointed to be paid weekly into the said receipt as aforesaid, shall be entered separate and apart from all other monies paid or payable to his Majesty, his heirs or successors, upon any account whatsoever.

V. And whereas by the eighth rule annexed to the book of rates referred to in the act of tonnage and poundage passed in the twelfth year of the reign of King *Charles* the second, every merchant bringing in any sort of wines into this kingdom, by way of merchandize, and making due entries thereof, is allowed twelve pounds *per centum* for leakage; and whereas it is of late years become a practice for several merchants to lodge *Spanish*, *Portugal*, and other wines, at the islands of *Guernsey* and *Jersey*, and after they have filled up the casks there, to import such wines into this kingdom, and demand the before-mentioned allowance for leakage, notwithstanding the casks are quite full, to the lessening of his Majesty's revenue, and the prejudice of other merchants who import wines directly from the place of their growth; for remedy whereof, and in order to put all merchants upon a more equal footing; be it enacted by the authority aforesaid, that no merchant shall, in respect of the duties imposed by this act, be allowed twelve pounds *per centum*, or have any allowance for leakage, upon any wine imported into this kingdom, unless such wine be imported directly from the country or place of the growth of the said wine, or the usual port or place of its first shipping; except *Madeira* wines imported into this kingdom from any of his Majesty's plantations in *America*; any thing in the said recited rule to the contrary notwithstanding.

Allowance for leakage.

VI. And be it further enacted by the authority aforesaid, that from and after the fifth day of *July* one thousand seven hundred and sixty three, there shall be raised, collected, levied and paid, unto and for the use of his Majesty, his heirs and successors, for and upon all cyder and perry, which shall at any time or times be imported or brought into the kingdom of *Great Britain*.

Additional duty on cyder and perry.

tain (over and above all other customs subsidies and duties by any act or acts of Parliament, or law whatsoever, imposed upon or payable for the same) the additional rate or new duty of excise herein after expressed; that is to say,

On cyder and
perry import-
ed, 40 s. per
ton;

For every ton of cyder or perry imported into Great Britain from beyond the seas, and so proportionably for a greater or lesser quantity, to be paid by the importer before landing, over and above all other duties payable for the same, two pounds.

and on cyder
and perry
made in Great
Britain,

VII. And be it further enacted by the authority aforesaid, that from and after the fifth day of *July* one thousand seven hundred and sixty three, there shall be raised, levied, collected and paid, unto and for the use of his Majesty, his heirs and successors, for and upon all cyder and perry made within the kingdom of *Great Britain* (over and above all other duties charges and impositions, by any former act or acts of Parliament thereupon respectively set rated or imposed) the new duty of excise herein after mentioned and expressed; that is to say,

4 s. per hog-
thead.

For all cyder and perry which shall be made in Great Britain, upon every hog-head, to be paid by the maker thereof, and so proportionably for a greater or less quantity (over and above all other duties now payable for cyder or perry) the sum of four shillings.

Duties on cy-
der and perry
made in Eng-
land, to be un-
der the com-
missioners of
excise.

VIII. And for the better ascertaining, charging, collecting, raising, levy- ing and securing, the said rates and duties by this act imposed, and preventing frauds therein; be it further enacted by the authority aforesaid, that such of the said rates and duties by this act granted, as are charged upon cyder or perry made in, or imported into *England, Wales*, or the town of *Berwick upon Tweed*, shall be under the receipt and management of the commission- ers and officers of his Majesty's revenues of excise in *England* for the time being; and such of the said rates and duties as are imposed by this act upon cyder or perry made in, or imported into *Scotland*, shall be under the receipt and management of the commissioners and officers of excise in *Scot- land* for the time being: and the said respective commissioners of excise, or the major part of them, have hereby power, by commission under their re- spective hands and seals, to constitute and appoint under them such officers as shall be necessary in that behalf. And all monies arising by and in respect of the said duties upon cyder and perry (the necessary charges of raising and accounting for the same excepted) shall, from time to time, be paid into the receipt of his Majesty's exchequer, distinctly and apart from all other branches of the public revenue.

Makers to en-
ter their
names, and
the mills,
presses, &c.
store-houses,
&c. at the next
office 10 days
before they
work.

IX. And be it further enacted by the authority aforesaid, that from and after the said fifth day of *July* one thousand seven hundred and sixty three, all and every person and persons, not being a compounder or compounders, who shall intend to make any cyder or perry, shall, ten days at least be- fore he she or they shall begin to make cyder or perry, make a true and par- ticular entry in writing, at the office of excise next to the place where such cyder or perry shall be intended to be made, of the respective name or names of such maker or makers, and of every mill or press, or other utensil, be- longing to him her or them for the making of cyder or perry, and also of every store-house, ware-house, cellar, or other place, wherein he she or they intend to make lay or keep any cyder or perry. And if any such maker of cyder or perry shall, contrary to the directions of this act, make use of any mill, press, or other utensil, or store-house, ware-house, cellar, or other place, either for the making laying or keeping any cyder or perry, without having made such entry as aforesaid, he she or they shall respectively forfeit and lose the sum of twenty five pounds for every such offence.

Officers to
have access in
the day,

X. And be it further enacted by the authority aforesaid, that from and after the said fifth day of *July* one thousand seven hundred and sixty three, all

all and every the officers of excise shall, at all times in the day-time, be permitted, upon their request, to enter the mill-house, store-house, ware-house, cellar, and all other places whatsoever belonging to, or used by, any person or persons whatsoever, either for the making laying or keeping of cyder or perry, of which notice shall or ought to have been given as aforesaid, who, at any time or times, from and after the said fifth day of *July* one thousand seven hundred and sixty three, shall make any cyder or perry; and to gage and take an account of all the cyder or perry which shall be there found; and shall thereof make return or report in writing to the respective commissioners of excise in *Great Britain*, or such other person or persons as they shall respectively appoint to receive the same; leaving a true copy of such report in writing, under his or their hand, with or for such maker of cyder or perry: and such report or return of the said officer or officers shall be a charge upon such maker or makers of cyder or perry. And the amount of the duties thereby charged, shall be paid by such maker or makers respectively, within the space of six weeks, to be computed from the time of making such charge.

XI. Provided always, that such and the like allowances shall be made to the several persons chargeable with the duties in this act, as have been usually made to persons chargeable with the duties upon cyder and perry by former laws.

XII. And, for preventing such frauds as might be committed by selling or otherwise disposing of cyder or perry made after the fifth day of *July* one thousand seven hundred and sixty three, under pretence of its having been made before the commencement of this act, and thereby evading the payment of the duty intended by this act to be charged thereupon; be it enacted by the authority aforesaid, that every person having in his her or their possession any cyder or perry made before the said fifth day of *July* one thousand seven hundred and sixty three, and intending to sell, or otherwise dispose of, or remove out of his her or their own possession, any quantity of such cyder or perry, shall, ten days at the least before the said fifth day of *July* one thousand seven hundred and sixty three, give a true and particular account thereof in writing, signed by him her or them at the office of excise next to the place where he she or they shall then inhabit, that the officer of excise may attend to take an account thereof; and after such account shall be delivered in, it shall be lawful for the officer and officers of excise to enter into the several places belonging to such person or persons where such cyder or perry shall be laid or kept, and to take an exact account thereof by gaging or otherwise; and it shall be lawful for him, upon a request in writing from the person who has given in such account, from time to time to grant certificates for the removal of a like quantity of cyder or perry, and no more, without charging the duty granted by this act, distinguishing in such certificates, that the cyder or perry was made before the commencement of the duty granted by this act.

XIII. And, for the preventing of frauds in the removal of cyder or perry, and for securing the duty granted by this act, be it further enacted by the authority aforesaid, that from and after the said fifth day of *July* one thousand seven hundred and sixty three, no cyder or perry exceeding the quantity of six gallons, shall be removed or carried from any part of this kingdom, by land or by water, without a certificate (which the officers of excise are hereby required to give without fee or reward, upon request of the person desiring to remove such cyder or perry) to accompany the same, signed by one or more of the officers of excise, signifying and certifying the quantity of such cyder and perry, and the number of casks or package containing the same, and the name of the person from whom the same is removed, and the place to which, and the name and place of abode of the person to whom, such cyder or perry is to be sent; and distinguishing therein whether the same is to be removed from the mill where the same was made,

into the premises of any compounder, or of any person exempted by this act from paying duty or compounding, or of any other person chargeable with the said duty; and if removed out of the stock or store-house of any compounder or other person, then distinguishing from whose stock or store-house the same is intended to be removed; or whether the same was cyder or perry made before the commencement of the duty granted by this act; and if the same shall have been charged with the said duty, or any other duty, then with what duty the same has been so charged; or if condemned, then that the same had been condemned as forfeited; upon pain of forfeiting the cyder or perry, together with the casks, vessels, or other package containing the same, which shall be found removing or carrying from one place to another, without such certificate, and which shall and may be seized by any officer or officers of excise: in which certificate the officer or officers of excise who grant the same, shall express and limit the time for which the same shall continue in force.

on forfeiture.

Persons making for family use, may compound for the duties at 5s. per head per annum.

Houses, &c. of compounders exempted from search.

Upon increase of family, new list to be given.

5d. per month per head, to be paid for the additional number, Compounders neglecting to pay become liable to survey.

Penalty of false lists, &c.

XIV. And whereas many of his Majesty's subjects do make cyder or perry, part of which is intended not to be sold, but to be consumed in their own private families only; for the better accommodation of such persons, be it further enacted by the authority aforesaid, that when any such person shall be desirous of compounding for the duties on cyder and perry to be consumed in their own private families only, it shall be lawful for the said respective commissioners of excise for the time being, or the major part of them respectively, or such person or persons as they, or the major part of them, shall respectively appoint for that purpose, and in default of such appointment, then for the collector and supervisor for the district and division within which such person doth or shall inhabit, upon receiving from the person who shall so desire to make such composition, an exact list, signed by him or her, of the several persons whereof his or her family consist (specifying their christian and surnames therein) to compound and agree with such person or persons for the duty of four shillings granted by this act on cyder and perry, to be consumed in their own private families only, at the rate of five shillings *per annum*, for the number of persons which shall be mentioned in such list; which composition shall last for one year, and be renewed annually, and the money arising thereby, shall be paid down at the respective times of making the compositions: and that the houses, out-houses, store-houses, cellars, or other places, of such particular persons making such composition and agreement as aforesaid, and paying such composition-money, and duly complying with their payments thereupon, shall not be liable to the survey or search of any officer or officers of excise, for or by reason of his or their making cyder or perry as aforesaid: and in case the family of the person making the composition shall be increased, at any time during the year compounded for, then every person whose family shall be so increased, shall deliver in an additional list containing the names of the several persons added to the family, who shall then also pay down a proportionable composition for the persons so added, *videlicet*, five pence for each calendar month that shall be unexpired of the year for which his or her composition was made, for each and every person so added, and in like manner fresh lists shall be delivered, and compositions made accordingly every year. And in case any person having compounded, shall neglect to deliver such lists, or to pay the composition-money from year to year, by the space of ten days after the expiration of each respective year, the person so neglecting shall be charged by the officer of excise with the duty of four shillings for every hoghead of cyder or perry which shall be found in his or her custody; which charge the officer or officers of excise are hereby required to make; and such persons shall become subject to the survey of the said officers: and if any person who shall compound in pursuance of the power hereby given, shall deliver in a list which does not contain the true number, with the names of the several persons of which his or her family then really consisted of; or if any person shall neglect

lest to deliver in a list of the number and names of any increase that may happen in his or her family, according to the directions of this act, or to pay the proportionable composition as aforesaid, the party so offending shall, for every such offence respectively, forfeit the sum of twenty pounds.

XV. Provided always, that no compounder shall be obliged to insert in such list the names of his or their children under the age of eight years, or to reckon them as part of his or her family. Children under 8 not charged.

XVI. And as it may frequently happen that such persons who shall make compositions for the duties on cyder and perry to be consumed in their own private families, may have larger quantities of cyder or perry than is necessary to be expended for the use of their respective families; to the end therefore that he she or they may be impowered to sell, or otherways dispose of, or remove any quantity of cyder or perry, and that his Majesty's duties may be secured for the same, when and so often as any such compounder or compounders shall be desirous of selling or otherways disposing of any cyder or perry, or of removing of the same, and shall have given to the officer of excise of the division or place where his her or their ware-house or store-house, cellar or other place for making laying or keeping cyder or perry, shall be situate, two days notice in writing of his her or their intention to sell, or otherways dispose of, or remove any quantity of cyder or perry, specifying in such notice the particular quantity of cyder or perry he she or they intend to sell, or otherways dispose of, or remove, and also the description of the particular ware-house, store-house, cellar or place, where such quantities of cyder or perry shall then be laid or kept, and of the place to which the same is intended to be removed or sent; the officer of excise, having received such notice, is hereby authorized and required to attend at the said store-house, ware-house, cellar or other place, and then and there to enter the same, and to gage and take account of the particular quantity of cyder or perry so intended to be sold or otherways disposed of or removed, and to charge thereon the said duty after the rate of four shillings for every hog-head, and thereof to make a return or report in writing to the commissioners of excise, or such other person or persons as they shall appoint to receive the same, leaving a true copy of such report in writing, under his or their hand, with or for such compounder or compounders; and such report or return of the said officer or officers shall be a charge upon such compounder or compounders; and after the duties are so charged, the said cyder or perry shall not be removed on any pretence, without such certificate as aforesaid to accompany the same, to prevent the seizure thereof. And if any compounder or compounders for the duty on cyder or perry, to be consumed in his her or their own private family or families only, shall fraudulently sell, exchange, barter or deliver out any cyder or perry to any person or persons contrary to the true meaning of this act, or shall sell or otherways dispose of or remove any such cyder or perry, without having first given such notice as aforesaid, or before the duty granted by this act is charged thereon, he she or they shall respectively forfeit the sum of twenty pounds for every such offence. Compounders may sell, giving 2 days notice.

XVII. And whereas many makers of cyder or perry are not possessed of mills, or other proper utensils for making cyder or perry, but either hire or borrow the same of others for that purpose; and though the permitting makers of cyder or perry who have such mills and other utensils, and are compounders, to let out or lend their mills and utensils, may appear reasonable, yet considerable frauds may be practised thereby, to the prejudice of his Majesty's revenue and the fair trader, unless such permission is granted under proper restrictions; to the end therefore that such persons may be accommodated, and that his Majesty's duty may be secured, be it enacted by the authority aforesaid, that no maker or makers of cyder or perry, being a compounder or compounders for the duty granted by this act for the cyder or perry to be consumed in his her or their family or families, shall, during the time he she 20% penalty on frauds. No compounder may let out, or lend his mill, &c.

without giving 3 days notice, she or they shall compound for the said duty, let out or lend his her or their mill or mills, or other utensil or utensils, to any other person or persons for the purpose of making cyder or perry, or permit or suffer the same or any of them, to be used for the purpose aforesaid; unless he she or they shall have given, or caused to have been given, to the officer of excise of the division or place where his her or their mill or mills or other utensils shall be situate, notice in writing by the space of three days next before the time he she or they shall permit such mill or mills or other utensils to be used by or on the behalf of any other person or persons for the making of cyder or perry; signifying thereby that he she or they have lent or let out his her or their mill or mills, or other utensil or utensils, and to whom by name, and whose apples or pears are therein to be ground pressed and made into cyder or perry, and requiring such officer of excise to attend at the mill or other place so to be made use of, to take an account of the cyder or perry which shall be there made, and to charge the duty granted by this act thereupon;

unless to another compounder, &c.

Not to be removed without permit.

Penalty 10/.

Who are makers.

Compounders for malt not liable to compound,

unless they sell.

Poor persons not making more than 4 hogheads emptied.

Drawback on exportation;

XVIII. Provided always, and it is hereby declared, that every person who uses his or her own mill press or other utensil, for the making of cyder or perry for his or her own use, or procures cyder or perry to be made for him or her at the mill or press or in the utensil of another person, shall be deemed to be a maker of cyder or perry within the intent and meaning of this act.

XIX. Provided always, and it is hereby enacted and declared, that this act, or any thing therein contained, shall not extend to oblige any person or persons who do or shall pay the composition established by law for the duties on malt, during such time as he she or they shall compound for the said duties on malt, and no longer, to compound for or pay the duties on cyder or perry granted by this act, for the cyder or perry he she or they shall make, to be consumed in his her or their private family or families only; but if such compounder or compounders for the duties on malt shall be desirous of selling or otherways disposing of or removing any cyder or perry, he she or they shall be obliged to comply with the several directions herein before appointed to be observed by compounders for the duty on cyder and perry granted by this act, under the like penalties and forfeitures, and the like powers and authorities, as are hereby enacted for regulating the same.

XX. Provided always, and it is hereby enacted and declared, that this act, or any thing therein contained, shall not extend to oblige the occupiers of such tenements as are not rated to the land tax at above forty shillings *per annum*, and pay accordingly, and who shall not make more than four hogheads of cyder and perry together in the whole in any one year, to pay the duty granted by this act upon cyder and perry, or to compound for the same.

XXI. Provided always, and be it further enacted by the authority aforesaid, that the said duty of four shillings *per* hoghead upon cyder or perry charged

charged by this act, shall and may be drawn back on the exportation of such cyder or perry, by the same means and methods, and under the same rules and directions, as the other duties or any of them, now payable for cyder or perry, may be drawn back on the exportation thereof; and also that the said duty on cyder and perry granted by this act, shall be drawn back or allowed upon the distillation of cyder or perry into low wines and spirits, by the same means and methods; and under the same rules and directions, as the other duties or any of them now payable for cyder or perry, may be drawn back or allowed upon the distillation thereof; and in case any cyder or perry which has been charged with, and hath paid the said duty of four shillings granted by this act, shall hereafter, by being unfit for sale as cyder or perry be charged with the duties on vinegar, it shall be lawful for three or more of the commissioners of excise for the time being, or two justices of the peace, within their several jurisdictions, on proof that such cyder or perry hath been charged with and paid the said duty granted by this act, and that the same cyder or perry hath been also charged with the duties on vinegar, to discharge or allow the duty granted by this act; which they are hereby required to do.

XXII. And be it further enacted by the authority aforesaid, that if from and after the said fifth day of *July* one thousand seven hundred and sixty three, any person or persons whatsoever shall assault, resist, oppose, molest or hinder any officer or officers of excise in the due seizing and securing of any cyder or perry, which by any officer or officers of excise, shall or may be seized by virtue or in pursuance of this act, or in the execution of any of the powers and authorities by this act given and granted; or shall by force or violence, rescue or cause to be rescued, any cyder or perry, after the same shall have been seized by such officer or officers as aforesaid, or shall attempt or endeavour so to do; or after such seizure, shall stove break or otherwise destroy or damage any casks vessels or package wherein the same shall be contained; all and every the party or parties so offending, shall, for every such offence respectively, forfeit and lose the sum of fifty pounds.

XXIII. Provided always, and be it enacted by the authority aforesaid, that no information shall be brought laid or prosecuted against any maker of cyder or perry, for any false or mis-entry, or for any offence made or committed from and after the fifth day of *July* one thousand seven hundred and sixty three, unless such information be laid and entered before such persons appointed to determine the same, within three months next after such offence committed; and that notice thereof be given to such person or persons, against whom such information shall be laid, in writing, or left at their dwelling-houses, within one week after the laying and entering such information, to the end a timely prosecution may be had and made in defending the same; any thing in this act, or any other law to the contrary notwithstanding.

XXIV. And be it further enacted by the authority aforesaid, that if either party think him her or themselves aggrieved, by any judgement or order to be given or made by any justices of the peace, in pursuance of this present act, touching or concerning the duties hereby granted, or any penalty and forfeiture relating to the same; it shall and may be lawful to and for such person or persons, so finding him her or themselves aggrieved by such judgement or order, to appeal from the same to the justices assembled at the next general quarter sessions of the peace to be holden for the county shire or stewardry, where such judgement or order shall have been made; which said justices of the peace, or the major part of them, are hereby empowered to hear and finally determined the same; and no writ of *certiorari* shall be allowed or brought to set aside any determination of the said justices.

XXV. And be it further enacted by the authority aforesaid, that the party or parties so appealing shall give notice in writing by the space of six days next before such sessions shall be held as aforesaid, to the party or parties

Costs:

of the other side, of his her or their intention to bring such appeal: and that it shall and may be lawful to and for such justices, or the major part them in their quarter sessions, to award costs to either party as they shall in their discretion think fit, to be levied by warrant of the justices of the county shire or stewartry, or any two or more of them, on the goods and chattles of the party or parties against whom the same shall be awarded.

For want of time, appeal may be to the second quarter sessions.

XXVI. Provided always, that in case there be not the space of six days between the first judgement or order of the two justices, and the quarter sessions then next following, that then the appeal may be made at the second quarter sessions after such judgement or order made.

To be heard on the merits.

XXVII. And be it further enacted by the authority aforesaid, that upon each and every such appeal and appeals, the justices assembled at such quarter sessions respectively, shall and may proceed to re-hear re-examine and re-consider the truth and merits of the fact and facts in question between the parties to such original judgement and judgements respectively, and to re-examine the witnesses thereto upon oath; and that thereupon the said justices so assembled shall and may finally determine of and concerning the truth and merits of the fact and facts in question; and if at such quarter sessions any defect or defects of form shall be found in such proceedings, before the particular justices who gave such original judgement or judgements, that then and in every such case, such defect or defects of form shall and may be rectified by the order or orders of such justices so assembled in such quarter sessions.

12 Car. 2.
C. 24.

XXVIII. And be it further enacted by the authority aforesaid, that all and every the powers, authorities, rules, methods, penalties and forfeitures, clauses, matters and things, which in and by an act made in the twelfth year of the reign of King *Charles* the second, intituled *An act for taking away the court of wards and liveries, and tenures in capite and by knights service, and purveyance, and for settling a revenue upon his Majesty in lieu thereof*, or by any other law now in force relating to his Majesty's revenue of excise upon beer ale or other liquors, are provided settled or established, for securing, enforcing, managing, raising, levying, collecting, paying, mitigating or recovering, adjudging or ascertaining the duties or penalties thereby granted, and for preventing detecting and punishing frauds relating thereto (not otherwise altered by this act) shall be exercised, practised, applied, used, imposed, levied, recovered and put in execution, for the securing, enforcing, managing, raising, levying, collecting, paying, mitigating and adjudging, ascertaining and recovering the duties on cyder and perry, and penalties hereby granted, and for preventing detecting and punishing frauds relating thereto, as fully and effectually to all intents and purposes, as if all and every the said powers, authorities, rules, directions, methods, penalties and forfeitures, clauses, matters and things, were particularly repeated and again enacted in the body of this present act.

Penalties how recovered, &c.

XXIX. And be it further enacted by the authority aforesaid, that all fines penalties and forfeitures imposed by such part of this act as relates to cyder and perry, shall be sued for levied recovered or mitigated, by such ways means and methods, as any fine penalty or forfeiture is or may be sued for recovered or mitigated by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*, or in the court of exchequer in *Scotland* respectively; and that one moiety of every such fine penalty or forfeiture, shall be to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same.

XXX. And whereas the duty by this act imposed on cyder and perry, is required to be paid by the makers thereof; and whereas in the case of importation of cyder or perry from the islands of *Jersey*, *Guernsey*, *Sark* or *Alderney*, the makers of cyder or perry imported from thence cannot be charged with the said duty; be it therefore enacted by the authority aforesaid, that the

the said duty of four shillings *per* hogshead shall be paid by the importer from the said islands, or either of them, before the landing thereof, to the collector or other officer of excise, at the port to which such cyder or perry shall be brought; and upon neglect or refusal to pay the said duty, such cyder or perry shall be forfeited, and shall and may be seized by any officer of excise.

Duty on cyder, &c. from Jersey, &c. to be paid before landing.

XXXI. And be it further enacted and declared by the authority aforesaid, that in the office of the auditor of the receipt of the exchequer, books shall be provided and kept, in which all the monies arising by the additional impositions rates and duties upon wines and vinegar by this act granted, and the duties by this act granted upon cyder and perry, and respectively paid into the said receipt, shall be separately entered distinct and apart from each other, and from all other monies paid or payable to his Majesty, his heirs or successors, upon any account whatsoever; and the said monies so arising from the said additional impositions rates and duties upon wines and vinegar, and the said duties upon cyder and perry, and paid into the said receipt of exchequer, shall be the fund for the purposes herein after mentioned.

XXXII. And be it further enacted and declared by the authority aforesaid, that the annuities which by this act are herein after directed to attend the principal sum of three millions and five hundred thousand pounds, shall be charged and chargeable upon, and payable out of, the said additional impositions rates and duties by this act granted upon wines and vinegar, and the duties granted by this act upon cyder and perry, composing the fund hereby established for the payment thereof; and the said additional impositions rates and duties upon wines and vinegar, and the said duties upon cyder and perry, are hereby appropriated for that purpose accordingly.

LXXIII. And be it further enacted by the authority aforesaid, that if any person or persons shall at any time or times be sued molested or prosecuted, for any thing by him or them done or executed in pursuance of, or by colour of this act, or of any matter or thing in this act contained, such person or persons shall and may plead the general issue, and give this act and the special matter in evidence, in his or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his her or their action or prosecution, or judgement shall be given against him her or them upon demurrer or otherwise; then such defendant or defendants shall have treble costs awarded to him her or them, against such plaintiff or plaintiffs.

General issue;

Treble costs;

Anno tertio

GEORGE III. Regis.

C A P XIII.

An Act for more effectually securing the Payment of the Duties upon Malt, by preventing Frauds in the obtaining of Allowances, and the mixing of fresh Corn or Grain with Corn or Grain making into Malt.

33 Geo. 2. c. 7.
§ 59.

WHEREAS by a clause in an act of Parliament made in the thirty third year of his late Majesty's reign, intituled *An act for granting to his Majesty several duties upon malt, and for raising the sum of eight millions by way of annuities and a lottery, to be charged on the said duties; and to prevent the fraudulent obtaining of allowances in the gaging of corn making into malt; and for making forth duplicates of exchequer bills, tickets, certificates, receipts, annuity orders and other orders, lost burnt or otherwise destroyed*, it was enacted, that if from and after the eighth day of February one thousand seven hundred and sixty, any malster or maker of malt, during the continuance of the duties on malt, should not wet or steep his barley, or other corn or grain intended to be made into malt, in the cistern uting-fat or other vessel, so as that the same should be covered with water, and continue so covered in such cistern uting-fat or other vessel; for the full space of forty hours from the time of its being first wet and covered with water as aforesaid, before he should obtain or take or draw the water from the same, such malster or maker of malt should in such case not be intitled to the allowance of four bushels in every twenty, in charging the said duties by gage either in the cistern or couch; and whereas there is not any provision made by the said act for enabling the officers of excise to ascertain when such corn or grain is first begun to be so wetted or steeped; and consequently whether such malster or maker of malt is intitled to such allowance as aforesaid, and by reason of such defect, the whole purpose of the said clause has been intirely defeated; and whereas great frauds have been committed by the mixing of corn or grain with corn or grain steeping in order to be made into malt, whereby the revenue and the fair trader have been greatly injured; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the twenty fourth day of June one thousand seven hundred and sixty three, during the continuance of any of the duties on malt, every malster or maker of malt for home consumption (not being a compounder for the duties on malt) whose malt-house or malt-houses is or are situate in any city, or the suburbs thereof, or in any market town, shall, at least twenty four hours before he or she shall begin to wet any corn or grain to be made into malt, give or cause to be given, to the officer of excise under whose survey such malster or maker of malt shall then be, a notice in writing of the particular hour or time of the day when he or she intends to wet corn or grain to be made into malt; and every other malster or maker of malt for home consumption (not being a compounder for the duties on malt) whose malt-house or malt-houses is or are not situate in any city, or the suburbs thereof, or in any market town, shall, at least forty eight hours before he or she shall begin to wet any corn or grain to be made into malt, give or cause to be given a like notice in writing; and in case

Notice before
wetting grain
for malt.

case any such malster or maker of malt shall not begin to wet his corn or grain, and immediately proceed to cover the whole thereof with water, at the hour or time mentioned in such respective notice, or within three hours next after the expiration of the said hour and time, then every such notice shall be and is hereby declared to be null and void; and every such malster or maker of malt shall be obliged to give a fresh and like notice before he or she shall begin to wet his or her corn or grain: and that no such malster or maker of malt shall begin to wet any corn or grain to be made into malt, but between the hours of four in the morning and nine in the evening. And in case any such malster or maker of malt shall neglect or refuse to give such notice, or, having given notice which shall become void, shall neglect or refuse to give a fresh and like notice, or, having given such notice or notices, and begun to wet any corn or grain in pursuance thereof, shall neglect or refuse immediately to proceed to cover the whole thereof with water, and to continue the same so covered for the full space of forty hours from the time of its being first wet and covered, or shall begin to wet any corn or grain at any other time than between the hours of four in the morning and nine in the evening; or if any such malster or maker of malt, after the officer hath taken an account of the corn or grain steeping in the cistern, uting-fat, or other wetting place or utensil, shall add any fresh corn or grain to the corn or grain so steeping; every such malster or maker of malt offending in any of the said cases, shall, for every such offence respectively, forfeit and lose the sum of one hundred pounds.

Hours of setting to work.

100l. penalty.

II. And be it further enacted by the authority aforesaid, that the penalties or forfeitures for any offence against this act, shall and may be sued for, levied and recovered, or mitigated, by the same ways means and methods, as any penalty or forfeiture given by any of the laws of excise upon beer ale and other liquors can or may be sued for, levied, recovered or mitigated, or by any law or laws of excise, or by action of debt, bill, plaint or information, in any of his Majesty's courts of record at *Westminster*; and that one moiety of such penalties or forfeitures shall be to the use of his Majesty, his heirs and successors, and the other moiety to him or them that shall discover inform or sue for the same.

Recovery, &c. of penalties.

Anno tertio

GEORGE III. Regis.

C A P. XXII.

An Act for the further Improvement of His Majesty's Revenue of Customs; and for the Encouragement of Officers making Seizures; and for the Prevention of the clandestine running of Goods into any Part of His Majesty's Dominions.

12 Geo. 1.
c. 28. § 2, 4.

WHEREAS by an act passed in the twelfth year of the reign of his late Majesty King George the first, intituled *An act for the improvement of his Majesty's revenues of customs excise and inland duties*, the commissioners of those revenues are respectively empowered and directed to cause all tea, coffee, foreign brandy, rum, or other foreign exciseable liquors, which shall be seized by any officers of the customs or excise, after condemnation, to be publicly sold to the best bidder at such places as the said commissioners shall think proper; and to allow the officers making such seizures, for their encouragement, one third part of the full sum arising from the public sale of all such tea, coffee, foreign brandy, rum, or other exciseable liquors, free from all charges of condemnation and sale; and to cause the remaining part of the produce of such sales, after paying the reward to the officer, and the charges of condemnation and sale for such seizures, to be paid into the receipt of his Majesty's exchequer, in lieu of his Majesty's moiety, as was then practised; and whereas by several subsequent acts of Parliament, one moiety of all fines penalties and forfeitures imposed by any act relating to the duties of excise, or any other duty under the management of the commissioners of that revenue, is given to his Majesty, his heirs and successors, and the other moiety to him or them who shall discover inform or sue for the same; in pursuance of which laws the officers of excise seizing any of the commodities herein before enumerated, have been allowed a moiety thereof; but the provisions in those subsequent laws not extending to such seizures when made by officers of the customs, they have hitherto been allowed only one third of the produce thereof, pursuant to the directions of the before-recited act of the twelfth of George the first; and whereas the power given by the said recited act to the respective commissioners of the customs and excise, to cause the goods therein enumerated to be publicly sold, has been found very advantageous to the revenue; and if the like power was extended in general to all sorts of goods, it would prevent many frauds, and illicit combinations practised by bidders in the court of exchequer, to the great detriment of the public revenue and the fair trader; and whereas it is highly reasonable and just, as well as of public utility, that the officers of the customs and excise should have equal encouragement to be vigilant in the execution of their duty, to suppress the pernicious practice of smuggling; to which end, may it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that from and after the first day of May one thousand seven hundred and sixty three, it shall and may be lawful to and for the commissioners of his Majesty's customs, to cause all ships vessels and boats, and all goods of what kind soever they may be (excepting only such vessels boats and goods as are by law liable to be burnt) which shall be seized by any officers of the customs for unlawful importation, or for non-payment of

Vessels or
goods seized
by officers of
customs, to be
sold,

of duties, or for any other cause of forfeiture, and condemned according to law, to be sold publicly to the best bidder, at such places as the said commissioners shall think proper; and all and every officer who shall seize such goods, shall, for his and their encouragement, be allowed by the said commissioners, one moiety of the net produce arising by the sale of such seizure, after deducting the charges of condemnation and sale from the whole; and the said commissioners shall cause the other moiety thereof to be paid into the receipt of his Majesty's exchequer, in lieu of his Majesty's share thereof; excepting in those cases which are otherwise provided for by this act; any law custom or usage to the contrary notwithstanding.

II. Provided always, and it is hereby declared and enacted by the authority aforesaid, that after deducting the charges of condemnation and sale from the gross produce of all wrought silks bengals and stuffs, mixed with silk or herba of the manufacture of *Persia*, *China*, or *East India*, and all calicoes painted, dyed, printed or stained there, which shall be seized and condemned in pursuance of an act passed in the eleventh and twelfth years of the reign of the late King *William* the third, intituled *An act for the more effectual employing the poor, by encouraging the manufactures of this kingdom*, the said commissioners of the customs shall allow to the officer or officers who shall seize the same, two third parts of such net produce, and cause the remaining third part thereof to be paid into the receipt of his Majesty's exchequer; and that for all wool, and any other of the species of goods enumerated in an act passed in the twelfth year of the reign of his late Majesty King *George* the second, intituled *An act for taking off the duties upon woollen and bay yarn imported from Ireland to England, and for the more effectual preventing the exportation of wooll from Great Britain, and of wooll, and wooll manufactured, from Ireland to foreign parts*, after deducting the charges of condemnation and sale, the remainder of the produce shall be paid to the officer who shall seize the same, in such manner as by the said act is directed; and that for all tobacco tobacco stalks and snuff which shall be burnt or destroyed in pursuance of an act passed in the twenty fourth year of the reign of his late Majesty King *George* the second, intituled *An act for the more effectual securing the duties upon tobacco*, the officer or officers seizing the same, shall be paid in the manner directed by that act, three pence for every pound weight of such tobacco and snuff, and one penny for every pound weight of tobacco stalks; and that for such tea as shall be burnt or otherwise destroyed by order of the respective commissioners of the customs or excise, pursuant to the laws now in being, the officers making the seizure, shall be rewarded in such manner as the said commissioners shall think proper, such reward not exceeding two shillings and six pence for each pound weight of such tea, in lieu of all other allowances; any thing in this or any other act to the contrary notwithstanding.

III. Provided also, and it is hereby further enacted by the authority aforesaid, that if the produce of any particular seizure, sold in pursuance of this act, shall not be sufficient to answer the expences of condemnation and sale; or if upon the trial of any seizure a verdict shall be given for the claimant, and the ship or goods shall not be condemned; in either of those cases, it shall and may be lawful for the commissioners of his Majesty's customs, to order the charges attending the seizing and prosecuting such ship or goods, to be paid out of any branch of the revenue of the customs which is by law applicable to the payment of incidents; any thing in this or any other act of Parliament to the contrary notwithstanding.

IV. And whereas for the more effectual prevention of the infamous practice of smuggling, it may be necessary to employ several of the ships and vessels of war belonging to his Majesty, his heirs and successors, on the coasts of *Great Britain* and *Ireland*, and of the other dominions and colonies belonging to the crown of *Great Britain*; therefore, for the better encouragement of all the officers and seamen employed in such service to do their duty therein;

one moiety to the officers, and the other to the exchequer.

Officers allowed two-thirds upon wrought silks, &c.

11 & 12 W. 3. c. 10.

upon wooll, &c. 12 Geo. 2. c. 21.

3d. per lb. upon tobacco and snuffs burnt, &c.

24 Geo. 2. c. 41.

and for tobacco stalks, 1d. per lb.

and for tea, not exceeding 2s. 6d. per lb.

12 Geo. 1. c. 28. § 3.

How paid, where the seizure is insufficient, &c.

be

King to direct
how seizures
made by ships
of war shall
be divided.

be it enacted by the authority aforesaid, that it shall and may be lawful to and for his Majesty, his heirs and successors, to direct and appoint the moiety herein before mentioned, or any other part of all and every the seizure and seizures that shall be made by such officers or seamen respectively so employed as aforesaid, to be divided amongst all such officers and seamen of such ship or vessel of war, who shall make any such seizure as aforesaid, in such proportions, and in such manner, as his Majesty, his heirs and successors, shall think fit to order and direct, by any order or orders of council, or by any proclamation or proclamations to be made or issued from time to time for that purpose; and such moiety, or other part of the said seizure or seizures, shall be so paid and divided to and amongst all the officers and seamen of such ship or vessel of war accordingly.

Foreign brandy,
&c. not
for the ship's
use, imported,
&c. in vessels
of 50 tons or
under, forfeited,
and the ships.

V. And whereas the laws already made to prevent the clandestine importing and landing of foreign brandy, rum, strong waters, or other spirits, tea, tobacco, tobacco stalks and snuff, in small vessels which hover upon the coasts of this kingdom, have been found insufficient for that purpose; be it further enacted by the authority aforesaid, that from and after the first day of *June* one thousand seven hundred and sixty three, if any foreign brandy, arrack, rum, strong waters or spirits of any kind whatsoever, shall be imported or brought into *Great Britain*, or into any port, harbour, haven or creek thereof, in any ship vessel or boat of the burthen of fifty tons or under (except only for the use of the seamen then belonging to and on board such ship vessel or boat, not exceeding two gallons for every such seaman) every such ship vessel or boat, with all her tackle furniture and apparel, and also all such brandy, arrack, rum, strong waters or spirits, or the value thereof, shall be forfeited and lost. And where any brandy, arrack, rum, strong waters or other spirits, or any tea, tobacco, tobacco stalks or stems stripped from the leaf, or snuff, is or are liable to forfeiture, by virtue of an act made in the ninth year of the reign of his late Majesty King *George the second*, intituled *An act for indemnifying persons who have been guilty of offences against the laws made for securing the revenue of customs and excise, and for enforcing those laws for the future*, and by another act made in the twenty fourth year of the reign of his said late Majesty King *George the second* intituled *An act for the more effectual securing the duties upon tobacco*, or either of them, for being found on board any such ship or vessel at anchor, or hovering within the limits of any of the ports of this kingdom, or within two leagues of the shore, as is particularly expressed in those acts; it is hereby further enacted, that in every such case the ship or vessel on board of which such goods shall be so found, with all her tackle furniture and apparel, shall also be forfeited and lost, provided such ship or vessel doth not exceed the burthen of fifty tons.

Where spirits,
tea, tobacco,
tobacco stalks
or snuffs are
forfeited, by
9 Geo. 2.
c. 35.

or 24. Geo. 2.
c. 41.
the ship if un-
der 50 tons
forfeited.

VI. And it is hereby further enacted by the authority aforesaid, that every ship or vessel forfeited by this act, shall be seized and prosecuted, and after condemnation be burnt, destroyed, or used in his Majesty's service by the officers of the customs or excise, and the tackle furniture and apparel disposed of and divided, and the tonnage ascertained in the same manner as is directed by the laws now in force, with respect to vessels of forty tons or under forfeited for importing foreign brandy or other spirits.

12 Geo. 1.
c. 28. § 14.

No Writ of
delivery for
such vessels,
unless the of-
ficer delay
three terms,

and on secu-
rity, &c.

VII. And it is also further enacted by the authority aforesaid, that no writ of delivery shall be granted out of the court of exchequer, for any ship vessel or boat that is liable to be burnt destroyed or used in his Majesty's service by virtue of this act, or any other act relating to the customs or excise, unless the officer seizing the same shall delay proceeding to the trial and condemnation thereof for the space of three terms; and in that case, not without good security being given in double the appraised value of such ship vessel or boat, to return the same upon condemnation, in order to be burnt, destroyed, or used to his Majesty's service according to law.

VIII. And

VIII. And whereas by an act passed in the eighth year of the reign of her late Majesty Queen Anne, for granting to her Majesty new duties ^{8 Ann. c. 7.} of excise, and upon several imported commodities, and by another act passed ^{§ 63.} in the fifteenth and sixteenth years of the reign of his said late Majesty King George the second, for further regulating the plantation trade, and several other purposes, it is amongst other things enacted, that every person, upon entry of any claim in the court where any prohibited or uncustomed goods, or any ship vessel or boat, shall be prosecuted, shall be obliged to give security, in the penalty of thirty pounds, to answer and pay the costs occasioned by such claim; and in default of giving such security within the time limited by the course of that court for entering such claim, such goods, ships, vessels or boats shall be recovered; and whereas many persons have, from the smallness of the penalty, been induced to enter groundless claims in fictitious names, with a view to put the officers of the revenue to vexatious trouble and delay, as well as to deter them from prosecuting seizures legally made, by putting them to an extraordinary expence, oftentimes more than the value of the goods seized, which tends very much to the prejudice of the public revenue, and to the discouragement of the officers thereof in the execution of their duty; to remedy therefore this inconvenience for the future, be it enacted by the authority aforesaid, that from and after the first day of May one thousand seven hundred and sixty three, every person, upon entry of any claim in the court where any goods, ships, vessels or boats, shall be prosecuted, shall be obliged to give security, in the penalty of sixty pounds, to answer and pay the costs occasioned by such claim; and in default of giving such security within the time limited by the course of that court for entering claims, such goods, ships, vessels or boats, shall be adjudged to be forfeited, and shall be condemned; any thing in the before recited acts, or any other act of Parliament, to the contrary notwithstanding.

Claimant to give security in 60 l. to pay costs.

IX. And whereas by certain clauses in an act made in the fifth year of the reign of his late Majesty King George the first, intituled *An act against clandestine running of uncustomed goods, and for the more effectual preventing of frauds relating to the customs*, (which clauses have been continued in several subsequent acts) it was declared and enacted, that where any ship or vessel of the burthen of fifty tons or under, laden with customable or prohibited goods, should be found hovering on the coasts of this kingdom, within the limits of any port, and not proceeding on her voyage for foreign parts, or to some other port of this kingdom, wind and weather permitting, it should and might be lawful to and for any officer or officers of his Majesty's customs, to go on board every such ship or vessel, and to take an account of the lading, and to demand and take security from the master, or other person having or taking the charge or command of such ship or vessel in that voyage, by his own bond, by him to be entered into unto his Majesty, his heirs and successors, in such sum or sums of money as should be treble the value of such foreign goods then on board, with condition that such ship or vessel, as soon as wind and weather and the state and condition of such ship or vessel permitted, should and would proceed regularly on such voyage, and should land such foreign goods in and at some foreign port or ports; and if such master, or other person having or taking the charge or command of such ship or vessel, should, upon such demand, refuse to enter into such bond, or, having entered into such bond, should not depart or proceed regularly on such voyage as soon as wind and weather and the state and condition of such ship or vessel should permit, unless otherwise suffered to make a longer stay by the collector, or other principal officer in his absence, of such port where such ship or vessel should be, not exceeding twenty days; then, and in either of the

5 Geo. 1. c. 11. § 8, 9. concerning hovering ships of 50 tons, extended to Ireland, and all the king's dominions.

said cases, all the foreign goods so on board such ship or vessel, should and might, by any officer or officers of the customs, by direction of the collector or other principal officer as aforesaid, be taken out of and from such ship or vessel, and forthwith brought on shore and secured; and in case the said goods were customable, the customs and other duties should be paid for the same; and as concerning wooll, or any prohibited goods, or other goods liable to forfeiture, which might be found on board such ships or vessels at the time of their unlading as aforesaid, the same were thereby declared to be subject to forfeiture, and the officers of the customs should and might prosecute the same, as also the ship or vessel, in case she should be liable to condemnation, as in the manner therein after mentioned; and that after such goods were so taken out of such ship or vessel, and brought on shore and secured by such officer or officers, such bonds so to be given as aforesaid, should be void and delivered up, without any fee or reward for taking or delivering up the same; and such bond, not being otherwise discharged, should, on a proper certificate, returned under the common seal of the chief magistrate in any place or places beyond the seas, or under the hands and seals of two known *British* merchants upon the place, that such goods were there landed, or upon proof by credible persons that such goods were taken by enemies, or perished in the seas (the examination and proof thereof being left to the judgement of the commissioners of the customs) should be vacated and discharged; and whereas the extending of the said clauses to the rest of his Majesty's dominions, may be a means of preventing illicit trade; be it therefore enacted by the authority aforesaid, that from and after the first day of *July* one thousand seven hundred and sixty three, the said clauses, and every part of them, shall be extended to all ships and vessels of the burthen of fifty tons or under, which shall be found hovering on the coasts of *Ireland*, or any other of his Majesty's dominions or territories belonging to the crown of *Great Britain*; and shall be of equal force in every respect, in regard to all such ships and vessels found hovering on any of the coasts aforesaid, as such clauses now are, or shall be construed to be, in regard to any ships or vessels hovering on the coasts of this kingdom. And all offences which shall be committed against the said clauses, or any part of them, on the coasts of *Ireland*, shall be tried, and the penalties and forfeitures thereby incurred shall be prosecuted for and recovered in any of his Majesty's courts of record in *Dublin* in the said kingdom; and all offences which shall be committed against the said clauses, or any part of them, on the coasts of any other of his Majesty's dominions or territories (except this kingdom) shall be tried, and the penalties and forfeitures thereby incurred shall be prosecuted for and recovered in any court of admiralty in the dominion or territory on the coast whereof such offence shall be committed (which court of admiralty is hereby authorized impowered and required to proceed to hear and determine the same) or in any court of record in such dominion or territory, at the election of the informer or prosecutor, according to the course and method used and practised there in prosecutions for offences against penal laws relating to the customs or excise; and such penalties and forfeitures so recovered there, shall be divided and applied in such and the same manner as penalties and forfeitures recovered in *Great Britain* for the like offences are, or in pursuance of this act may be, directed to be divided and applied.



APPENDIX

CONTAINING

Two ACTS of the Fourth Year

Of His present MAJESTY

King GEORGE III.

Anno quarto

GEORGE III. Regis.

C A P. VII.

An Act to explain and amend such Part of an Act made in the last Session of Parliament, intituled An Act for granting to his Majesty several additional Duties upon Wines imported into this Kingdom, and certain Duties upon all Cyder and Perry, and for raising the Sum of Three millions five hundred thousand Pounds by way of Annuities and Lotteries to be charged on the said Duties, as relates to Cyder and Perry made in this Kingdom.

WHEREAS by an act made in the last session of Parliament, in-^{3 Geo. 3. c. 12.} titled *An act for granting to his Majesty several additional duties upon wines imported into this kingdom, and certain duties upon all cyder and perry, and for raising the sum of three millions five hundred thousand pounds, by way of annuities and lotteries to be charged on the said duties,* a duty of four shillings per hogshead was from and after the fifth day of July one thousand seven hundred and sixty three granted upon all cyder and perry which should be made in Great Britain, to be paid by the maker thereof over and above all other duties then payable for cyder or perry; and it was thereby directed that the amount of the said duty should be paid within the space of six weeks, to be computed from the time of making the charge in manner^{3 Geo. 3. c. 12. § 8.} therein mentioned by the officer or officers of excise; and all makers of cyder and perry were thereby authorized to compound for the said duty, after the^{§ 14.} rate therein mentioned, in respect of the cyder and perry to be consumed in their own private families only, in such manner, with such exemptions, privileges, and advantages, and under such regulations, as are in the said act allowed and provided; and whereas it would be a great relief to the persons subject to the said duty, or to the composition in lieu thereof (many of whom are industrious persons with large families) if the time for payment of the said duty were enlarged, and the composition of five shillings authorized to be made by the said act were lowered; be it therefore enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal and Commons in this present Parliament assembled, and by the authority of the same, that from and after the fifth day of July one thousand seven hundred and sixty four, in lieu and instead of the time of six weeks limited by the said act for the payment of the said duty on cyder and perry, the space of six calendar months shall be and is hereby allowed for the payment of the said duty, to be computed from the time of making the charge thereof; and the said duty shall, from and after the expiration of the said six months, be recovered and levied in such manner, as the same could or might have been recovered and levied by virtue of the said former act, at or after the expiration of the said time therein limited for payment thereof.

Six months
time allowed
for paying the
duties on cyder.

II. And be it further enacted by the authority aforesaid, that from and after the fifth day of July one thousand seven hundred and sixty four, when any person being a maker of cyder or perry within this kingdom, shall be desirous of compounding for the said duty on cyder and perry to be consumed in the private family of such person only, it shall be lawful for the commissioners of excise for the time being in England and Scotland respectively, as the case may be, or the major part of such respective commissioners,

Private families
may compound,

[+ 7 G]

or

This volume being printed before the two following Acts were passed, it was impossible to comprehend them in the Index.

at 2s. per head
per annum, for
each person of
eight years old.

On increase in
the family, ad-
ditional list to
be given, and
2d. per month
paid for every
person added.

Makers at other
presses than
their own, to en-
ter their names
10 days before
making;

with the mills,
and owners;
and the cellars,
&c.

25l. penalty for
using unentered
mill, storehouse,
&c.

or such person or persons as they or the major part of them shall respectively appoint for that purpose, and in default of such appointment, then for the collector and supervisor for the district and division within which the person desiring to make such composition doth or shall inhabit (and the said commissioners of excise, and the person so to be appointed by them, and in default thereof such collector and supervisor as aforesaid, are hereby respectively required) upon receiving from such person an exact list, signed by him or her, of the several persons of the age of eight years and upwards, whereof his or her family consists (specifying their christian and surnames therein) to compound and agree with every person so delivering in such list, for and in lieu of the duty of four shillings granted by the said act on cyder and perry to be consumed in his or her own private family only, at the rate of two shillings *per annum* for each person which shall be mentioned in such list, in lieu and instead of the composition of five shillings authorized to be made by the said act: which composition, after the rate of two shillings as aforesaid, shall last for one year, and be renewed annually: and the money arising thereby shall be paid down at the respective times of making the composition. And in case the family of any person making the composition shall be increased at any time during the year compounded for, then every person whose family shall be so increased shall deliver in an additional list, containing the names of the several persons of the age of eight years and upwards added to the family; and shall then also pay down a proportionable composition for the persons so added; *videlicet*, two pence for each calendar month that shall be unexpired of the year for which his or her composition was made, for each and every person so added: and in like manner fresh lists shall be delivered, and compositions made accordingly every year: and that the monies arising by the said compositions shall be applied in such manner, and for such purposes, as the duties granted by the said act were thereby directed to be applied. And all parts of the said act (not hereby altered) relating to the compositions thereby authorized to be made for the said duty, and also to the persons compounding in pursuance of the power thereby given, and for preventing and punishing all frauds with respect to the said compositions, and for securing the said duty, shall take effect, and be in full force, applied and put in execution, with respect to the composition hereby allowed to be made, and to all persons compounding under the authority of this act, and for preventing and punishing all frauds in relation thereto, and for securing the said duty, as fully and effectually, to all intents and purposes, as if such parts of the said act were herein specially repeated, re-enacted, and applied to this present act.

III. And be it further enacted by the authority aforesaid, that from and after the fifth day of *July* one thousand seven hundred and sixty four, all and every person and persons, not being a compounder or compounders, who shall intend to make any cyder or perry at or with any mill, press, or other utensil whatsoever, not being the property of such person or persons, but of any other person or persons, whether compounding or not compounding for the said duty, shall, ten days at the least before he she or they shall begin to make cyder or perry, make a true and particular entry in writing, at the office of excise next to the place where such cyder or perry shall be intended to be made, of his her or their respective name or names; and of every mill, press, and other utensil so intended to be employed; and of the name or names of the owner or owners thereof; and also of every storehouse warehouse cellar or other place wherein such maker or makers intend to lay or keep such cyder or perry. And if any such maker or makers shall make use of any other mill press or utensil storehouse warehouse cellar or other place whatsoever, either for the making laying or keeping any cyder or perry, without having made such entry as aforesaid, or an entry thereof in pursuance of the said former act, he she or they shall respectively forfeit and lose the sum of twenty five pounds for every such offence. And all and

every

every the officers of excise shall, at all times in the day-time be permitted, Officers to have access in the day upon their request, to enter the millhouse, storehouse, warehouse, cellar, and all other places whatsoever used by any such maker or makers as aforesaid, either for the making laying or keeping of cyder or perry, of which notice shall or ought to have been given in pursuance of this act; and to gauge and to gauge, &c. and to report their charge, take an account of all the cyder or perry which shall be there found, and shall thereof make return or report in writing to the respective commissioners of excise in *Great Britain*, or such other person or persons as they shall respectively appoint to receive the same; leaving a true copy of such report in leaving a copy, writing under his or their hand or hands, with or for such maker or makers of cyder or perry. And such report or return of the said officer or officers shall be a charge upon such maker or makers of cyder or perry: and the amount of the duties thereby charged shall be paid by such maker or makers respectively, within such time as is by this act appointed.

IV. Provided always, and be it further enacted by the authority aforesaid, that from and after the said fifth day of *July* no owner or proprietor whatsoever of any mill, press, or other utensil for the making of cyder or perry, which shall be let out or lent to any other person for the purpose of making cyder or perry, shall be obliged to give any notice of the letting or lending such mill, press, or other utensil, or of the making cyder or perry therewith, by the person to whom the same shall be so let or lent; any thing in the said former act contained to the contrary thereof in any wise notwithstanding. Proprietors of mills, &c. so lent need not give notice.

V. And, for the better accommodation of such makers of cyder or perry who shall compound for the duty on cyder and perry granted by the said recited act, be it further enacted by the authority aforesaid, that from and after the fifth day of *July* one thousand seven hundred and sixty four, when any such maker shall intend to sell or dispose of any cyder or perry immediately from the mill pound's mouth, or place where the same shall be made, the officer of excise of the division or place where such makers shall reside shall and he is hereby required, during the time of making cyder or perry only and at no other time, to deliver to and leave with such maker, if demanded, in writing, a sufficient quantity of blank certificates, numbered one, two, three, and so on in an arithmetical progression, to be filled up by such maker and subscribed by him or her; who shall express in each of the said certificates that shall be filled up, the exact number of gallons of cyder or perry intended to be sent therewith, and the number of casks or package containing the same, and the place to which, and the name and place of abode of the persons to whom, such cyder or perry is to be sent, and the time when such certificate is filled up: which certificate (provided it When compounder intends to sell from the mill, accompanies the quantity of cyder or perry mentioned therein) shall be a sufficient protection for the removal of such cyder or perry immediately from the mill pound's mouth, or place where the same shall be made: and that the officer of excise, at the same time that he delivers any quantity of blank certificates to any such maker as aforesaid, shall also deliver to such maker a like quantity of blank counterparts of such certificates, bearing the same numbers with the certificates: and such maker is hereby required, officer is to give him blank certificates and counterparts, whenever he fills up the blanks of any certificate for the removal of cyder or perry, as aforesaid, at the same time to fill up and subscribe the blanks of the counterpart thereof, in all particulars agreeable to the certificate: and to protect the removal. such maker shall, at the time of the delivery of the said blank certificates and counterparts, give a receipt to the officer of excise, delivering the same, acknowledging that he or she hath received so many blank certificates and the counterparts thereof numbered as aforesaid: which counterparts so filled up shall be returned by such maker to the respective officer of excise whenever he shall require the same; and such maker shall then also shew to the officer all the certificates and counterparts not used or filled up, to the end the officer may then know what number of certificates have been filled up: Counterparts to be returned to the officer. and Receipt for the certificates.

Oath to be made
of the quantities
sold, &c.

Duties charged
from the coun-
terparts.

Copy to be left
with the maker.

25 l. penalty on
frauds, &c.

Such certificates
in force from
1 Sept. to 31
Dec.

Blanks to be re-
turned in 10
days after.

50 l. penalty of
obstructing.

40 s. penalty on
officers.

and such maker shall, at the respective times when he or she shall deliver up such counterparts so filled up, from time to time declare upon oath (or affirmation if a *Quaker*) to be administered by the supervisor of excise of the division or district where such maker resides, that the several quantities of cyder and perry specified in the several counterparts so directed to be delivered up, contain the whole quantities of cyder and perry which he or she shall have sold or disposed of, from his or her mill pound's mouth, or place where the same was made. And the respective officers of excise within their several divisions are hereby required from time to time, from the several counterparts of such certificates so filled up, sworn to and delivered as aforesaid, to make returns or reports in writing of the several quantities of cyder and perry sold or disposed of as aforesaid by every such maker respectively, to the respective commissioners of excise in *Great Britain* or such other person or persons as they shall respectively appoint to receive the same; leaving true copies of such report in writing under his or their hand or hands, with or for such respective maker. And such returns or reports of the said officer or officers shall be the charges upon such respective makers of cyder or perry: and the amount of the duties thereby charged shall be paid respectively by such makers to the respective collectors of excise within whose collection such makers shall dwell and inhabit, or to such other person or persons as the said respective commissioners of excise shall respectively appoint to receive the same, within the space of six calendar months, to be computed from the time of making such charge. And if any such maker of cyder or perry shall neglect or refuse to deliver to the officer of excise when required all the counterparts of certificates then filled up; or to declare upon oath or affirmation as aforesaid, or to shew to the officer all the certificates and counterparts not used or filled up; or shall sell or dispose of more cyder or perry from the mill pound's mouth or place of making than is mentioned in such counterparts so delivered up; or shall fraudulently insert in the blank of either counterpart or certificate a greater or less quantity of cyder or perry than is really sent with such certificate; every such maker offending in any of the said cases, for every such offence shall respectively forfeit and lose the sum of twenty five pounds: and that no such certificate to be filled up by any such maker shall be in force for the removal of cyder or perry immediately from the mill pound's mouth or place of making, but between the first day of *September* and the thirty first day of *December* in each year: and that every such maker shall every year, within ten days next after the thirty first day of *December* in each year, deliver or cause to be delivered to the officer of excise of the division or place where he or she resides, all the blank certificates and counterparts thereof which have not been filled up by such maker: and if any such maker of cyder or perry shall neglect or refuse by the space of ten days next after the thirty first day of *December* in any year, to deliver or cause to be delivered to the proper officer of excise all the blank certificates and counterparts thereof which have not been filled up by such maker, every such maker shall for every such offence respectively forfeit and lose the sum of twenty five pounds.

VI. And be it further enacted by the authority aforesaid, that if, from and after the said fifth day of *July*, any person or persons whatsoever shall assault, oppose, molest, or hinder, any officer or officers of excise in the due execution of any of the powers or authorities given and granted by this act, all and every the party or parties so offending shall, for every such offence respectively, forfeit and lose the sum of fifty pounds.

VII. And be it further enacted by the authority aforesaid, that if any officer of excise shall refuse or wilfully neglect to leave a true copy of his report in writing, with the maker or makers of cyder and perry, as this or the said former act direct, or to grant a certificate for the removal of any cyder or perry, upon reasonable request made for that purpose; or if any maker of cyder and perry authorized and impowered by this present act to compound

compound and agree for and in lieu of the duty granted by the said former act, shall offer to make such composition and agreement, and if such officer of excise shall refuse or wilfully neglect to accept such composition and agreement as this present act directs; every such officer of excise so refusing or wilfully neglecting, shall for each refusal or neglect, forfeit and pay the sum of forty shillings: which forfeiture and penalty shall and may be sued for, levied, recovered, and applied, in like manner as the other forfeitures and penalties imposed by this or the said former act, may be sued for, levied, recovered, and applied.

VIII. And be it further enacted by the authority aforesaid, that the several penalties imposed by this act, shall and may be sued for, recovered, levied, mitigated, and disposed of, by the same ways, means, and methods, and in the same proportions, as any penalty imposed by the said recited act may be sued for, recovered, levied, mitigated, or disposed of. Recovery of penalties.

IX. And be it further enacted by the authority aforesaid, that if any person or persons shall at any time or times be sued, molested, or prosecuted for any thing by him her or them done or executed in pursuance of or by colour of this act, or of any matter or thing in this act contained, such person or persons shall and may plead the general issue, and give this act, and the special matter, in evidence, in his her or their defence or defences; and if afterwards a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs shall become nonsuited, or discontinue his her or their action or prosecution, or judgement shall be given against him or them upon demurrer or otherwise, then such defendant or defendants shall have treble costs awarded to him her or them against such plaintiff or plaintiffs. General issue.
Treble costs.

Anno quarto

GEORGE III. Regis.

C A P. XXXVII.

An Act for the better establishing a Manufactory of Cambricks and Lawns, or Goods of the Kind usually known under those Denominations, now carrying on at Winchelsea, in the County of Sussex; and for improving, regulating, and extending the Manufacture of Cambricks and Lawns, or Goods of the Kind usually known under those Denominations, in that Part of Great Britain called England.

WHEREAS the establishing a manufacture of linens in *England*, of the kind usually known under the denomination of cambricks and *French* lawns, will be of great utility to this kingdom, as well by the employment of a great number of poor, as by preventing the illegal importation of foreign cambricks and *French* lawns; and whereas a manufactory of cambricks and lawns hath been already set up at *Winchelsea* in the county of *Sussex*, and large quantities of such goods have been made there, and may be made in other parts of this kingdom, equal, if not superior, in quality to those made in foreign parts; and many persons are desirous of subscribing large sums towards the support and extension of the said manufactory (for the effectual carrying on of which a large fund will be necessary) but are apprehensive that difficulties may arise, as well in recovering debts which may grow due to the proprietors of the said manufactory, as in defending suits or actions which may be brought or commenced against them for any matter or thing relative thereto; as, by law, all the several proprietors or subscribers to the said manufactory must in such cases both sue and be sued, implead and be impleaded, by their several and distinct names and descriptions; and therefore, for the more easily carrying on the manufacture, and avoiding the difficulties aforesaid, are desirous of being incorporated, and having a common seal and name by which they may sue and be sued; and many persons are desirous of subscribing large sums thereto, but are deterred from so doing, lest they may thereby become liable, in case the said manufactory should not be successful, to pay large sums of money over and above the sums by them subscribed, to make good the debts to be incurred therefrom; and many persons who are not now liable to become bankrupts, within the intent and meaning of any of the laws now in force concerning bankrupts, are likewise fearful of subscribing money to carry on the said manufacture, as, by becoming subscribers to and part owners thereof, they may be liable to have commissions of bankrupt issued against them as traders; and whereas some doubts have arisen, whether such cambricks and lawns, so made and fabricated in *England*, can, consistent with the laws now in being relating to cambricks and *French* lawns, be legally sold, disposed of, and used in *Great Britain*; may it therefore please your Majesty that it may be enacted; and be it enacted by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, that it shall and may be lawful to and for any person or persons whomsoever, to make and vend, or cause to be made and vended, all such linen goods called *Cambricks* or *Lawns*, or goods of the kind usually known under either of those denominations, as shall be made in this kingdom, and stamped in the manner

For making
cambricks and
lawns.

herein after directed; and that such lawns or cambricks, or other such like goods so made and stamped, may be exposed to sale, and worn by any person or persons in this kingdom; any law, usage, or custom, to the contrary notwithstanding.

II. And whereas the sole right and prerogative of granting charters of incorporation (not being such as are repugnant to any law or statute of this kingdom) doth belong to your Majesty; be it therefore enacted by the authority aforesaid, that it shall and may be lawful to and for his Majesty his heirs and successors, by one charter, indenture, or letters patent, under the great seal of *Great Britain*, to declare and grant, that the right honourable the earl *Verrey* in the kingdom of *Ireland*, the right honourable *Charles Townshend*, sir *George Colebrooke* baronet, sir *Lawrence Dundas* baronet, *Arnold Nesbitt* esquire, *Peregrine Cust* esquire, *George Prescott* esquire, *Barlow Trecothick* esquire, *Gilbert Heathcote* esquire, *Moses Franks* esquire, master *Edward Bridgen*, master *Benjamin Barnett*, master *William Grace*, master *Thomas Bidwell*, and every other person or persons who shall hereafter, either in their own right, or as executors, administrators, successors, or assigns, in right of any other person or persons, become proprietors of, or interested in, any part or share of the joint capital stock or fund herein after mentioned, shall be one distinct and separate body politic and corporate, in deed and in name, by the name and stile of *The English Linen Company*, or such other name as his Majesty shall think proper: and that such corporation shall have perpetual succession, subject to such power of revocation as to his Majesty shall seem meet: and that such corporation shall have power, from time to time, to chuse ten directors, and all proper officers and servants, for the better management of the affairs of the said corporation, in such manner, and under such restrictions and qualifications, as are herein after directed, or such as shall be prescribed in that behalf in and by such charter; nevertheless the first directors of the said corporation shall and may be appointed by his Majesty in and by the same charter: and that the said first directors shall continue in their respective offices from the time of their appointment by his Majesty, until the first *Wednesday* in *March* next after such appointment; and all subsequent directors shall continue in their respective offices for one year from the time of their respective appointments; and in case of death, removal, or disqualification, be supplied in such manner as herein after is directed: and that the said corporation shall and may have and use a common seal for the business only of the said corporation; and such seal, from time to time, may break, change, make new, or alter, as shall be found most expedient: and that the said corporation shall be able and capable in law, to purchase, take, and enjoy, messuages, lands, tenements, or hereditaments, not exceeding the value of five hundred pounds *per annum*; and to grant, alien, demise, or dispose of, the same, or any part thereof, at their free wills and pleasures: and in their corporate name, shall be able and capable in law, to sue and implead, be sued and impleaded, answer and be answered, in any court of record, or elsewhere, in all causes and actions whatsoever, for, touching or concerning, such corporation, or the manufactory by them carried on as aforesaid.

King may incorporate the subscribers

by the name of The English Linen Company.

Who may purchase lands to 500 l. per annum;

and raise a capital of 100,000

III. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for such corporation, when constituted, to raise a capital joint stock, to be applied for the carrying on the said manufactory, and effecting the purposes of the said charter, not exceeding one hundred thousand pounds of lawful money of *Great Britain*; at such times, and in such proportions, as at any general court or courts of such corporation, to be holden pursuant to the directions of this act, or of such charter, shall be directed; either by taking subscriptions from particular persons (being or not being members of such corporation) for advancing money for that purpose, according to the orders of such general courts respectively; or by calls of money from the members of the said corporation for the time being; or

such other methods as the said general courts shall think expedient for making up the said capital; and that all and every person or persons, by or from whom any subscriptions shall be accepted, or payment made, pursuant to any order or orders of the said general courts, towards raising the said capital stock, their executors, administrators, and assigns, shall be intitled to a share of the said capital stock, in proportion to the money which they shall contribute, and to such interest thereon, and also to such share of the profits and advantages attending the said capital stock, and payable at such times, and in such proportions, as shall be directed and agreed upon by the said corporation at any of their general courts: and such subscriber or subscribers, not being then a member or members of such corporation, upon making their several subscriptions and payments in manner herein-after directed, shall be admitted, and are hereby declared to be, members thereof: which said subscriptions, and all other subscriptions to the said capital stock or fund of the said corporation, shall be distinctly and separately entered in a proper book or books to be provided for that purpose, and signed by the respective person or persons making such subscriptions; and the sums subscribed shall be entered in such book or books, in words at length, and also in figures, together with the day of the month and year on which such subscriptions shall respectively be made; and all and every such subscription and subscriptions shall be made in the presence of, and attested by, one or more witness or witnesses; who shall, by order of the said directors, have the custody of the said book.

King may impower to enlarge the capital.

IV. Provided always, and be it enacted by the authority aforesaid, that it shall and may be lawful to and for his Majesty his heirs and successors, by warrant under his or their sign manual, from time to time, to impower such corporation to enlarge the capital stock of such corporation, from time to time, as the affairs of the said corporation shall require, on the like terms and conditions with the original capital.

Subscribers to pay a fourth at subscribing,

and the remainder on the calls of the directors.

V. And be it further enacted by the authority aforesaid, that all and every person and persons who shall subscribe any sum or sums of money for or towards raising such capital stock as aforesaid, shall answer and pay all such sum and sums of money which he or they shall so subscribe, unto the directors of the said corporation for the time being, or to the cashier of the said corporation for the time being, or to such other person or persons who shall be authorized to receive the same, in manner following; that is to say, one fourth part (the whole into four equal parts being divided) of every such sum so subscribed, shall be paid down at the time of making each subscription; and the remaining three fourth parts thereof at such times, and in such proportions, as any court or courts of directors of the said corporation shall think proper to call for or demand the same; notice of every such call or demand having been first published in the *London Gazette*, ten days at the least before the day limited and appointed for the making of any payment, pursuant to any such call or demand. And if any person or persons, who shall have so subscribed as aforesaid, do not pay down one full fourth part of all such sum or sums as he or they shall subscribe upon or at the time of his or their subscription, then every such subscription without such payment shall be utterly void and of none effect: and if any person or persons, who shall have subscribed as aforesaid, his or their executors, administrators, or assigns, having paid, in manner aforesaid, any part or parts of the sum or sums so by him or them subscribed, shall make default in any of the subsequent payments which shall be called for or demanded in manner aforesaid, for the space of ten days after the time or times in such notice or notices as aforesaid limited and appointed for the payment of such calls respectively, then, and in every such case, one moiety or half part of the first sum paid by such person or persons on his or their respective subscription shall be lost and forfeited to the said corporation; and the share or interest of all and every such person or persons so making default of and in the capital stock of the said corporation, and the interest and profits which he or they would otherwise have been intitled to receive therefrom,

therefrom, shall be reduced lessened or proportioned, according to the money actually paid upon every such subscription respectively, after an abatement or deduction of one moiety or half part of the first payment to be forfeited as aforesaid.

VI. And be it further enacted by the authority aforesaid, that it shall and may be lawful to and for his Majesty, in and by such charter, to empower the court of directors of the said company or corporation for the time being, and such court of directors shall and may, from time to time, fix upon and appoint a proper place or house in or near the cities of *London* or *Westminster*, for the transacting the affairs and business of the said company: and that the directors in the said charter named, and their successors, or any five or more of them, shall be and be called a court of directors, and have full power and authority to act as such: and that it shall and may be lawful to and for the said court of directors to meet as often as they shall think necessary or proper: and they are hereby authorized and empowered to nominate and appoint such officers and servants, or other persons, as shall be any ways necessary to be employed in the management and carrying on the affairs of the said company; and from time to time to dismiss such officers and servants from their employ, and nominate and appoint new ones in their stead or steads; or to increase or lessen their number, as such court of directors shall from time to time think proper; and to give such orders and directions for the management of the affairs of the said corporation as they shall think proper, and are consistent with the general rules and orders made by the said corporation; and to take, from time to time, any number of apprentices to be employed in the manufactory carried on by the said company, upon such terms and conditions, and for such number of years, as to them shall seem meet; and to affix the common seal of the said corporation to a counter-part of the articles of agreement, or indenture of apprenticeship, made with such apprentices respectively, their parents, guardians or other persons authorized to put out and bind such apprentices respectively.

House in *London*

VII. And be it further enacted by the authority aforesaid, that there shall be one general annual court of the said corporation, held on the first *Wednesday* in *March* in every year, and as many other general courts as shall be necessary; which said general courts shall be held at any house or place in the cities of *London* or *Westminster*, which shall be appointed by the said court of directors; of which said general court, or any other general courts to be called by any court of directors of the said company (and which general courts such directors are hereby authorized to hold and call as often as such court of directors shall think the same necessary) ten days notice at the least shall be given in the *London Gazette*; and that the said general court, held on the first *Wednesday* in *March* yearly, shall be the day of election of directors, who shall be chosen out of and from the members of the said corporation, by the majority of votes of all the members then present.

Annual court
the first *Wednes-*
day in *March*,
for electing di-
rectors.

VIII. And be it further enacted by the authority aforesaid, that no person shall be capable of being elected into or exercising the office of a director of the said corporation but under the qualification following, that is to say, that the directors of the said corporation shall severally be possessed of a share or interest in the said stock in their own right respectively, not less than five hundred pounds capital; and that the directors shall not continue in their respective offices any longer than they shall respectively continue to be possessed of the said share and interest in the said capital stock, in his or their own name and right respectively: and that no person shall be qualified to vote at any general court, who shall not then be possessed of a share or interest in the said capital stock, to the amount of two hundred pounds at the least in his own right; and that such person who in his own right shall be possessed of five hundred pounds capital stock, shall have two votes at such general court; and that such person who shall be possessed in his own right of one thousand pounds capital stock, shall have three votes at such general court; but

Qualifications of
directors,

and voters.

but no person shall have more than three votes upon any account whatsoever; and if such share or interest of any proprietor in the said capital stock shall be at any time afterwards diminished from the proportion herein before ascertained, that then the same shall be no longer a qualification for voting at any general court.

Voters to swear to their qualifications, if required.

IX. And be it further enacted by the authority aforesaid, that all proprietors shall, if required, before they vote at any court, take an oath in the form which shall be approved of by a general court, to be administered to them by one of the directors (who are hereby authorized and empowered to administer the same, or to direct such oath to be administered by any other person or persons in his or their presence) declaring their property, share, or interest in the capital stock of the said corporation, and the *quantum* thereof, and that the same, or any part thereof, is not in trust for any other person or persons; and that no person shall be admitted to vote at any such court who shall refuse to take such oath.

Officers, &c. to be sworn.

And all officers and servants of the said corporation shall, if required by the court of directors, before they enter on their respective offices, likewise take an oath in the form which for that purpose shall be approved by a general court of the said corporation, to be administered by the directors of the said corporation, or any one of them, for the due and faithful discharge of their respective offices; which oath such directors, or any one of them, are hereby authorized and empowered to administer, or direct the same to be administered by any other person or persons in his or their presence: and in case any such officer or servant shall refuse or neglect to take such oath for the space of ten days after he or they shall be chosen or appointed to any such office or offices as aforesaid, if required, such choice or appointment shall be void, and a new election or appointment made.

General court how called.

X. And be it further enacted by the authority aforesaid, that the court of directors of the said corporation for the time being shall be obliged, upon demand made to them by any ten or more members of the said corporation, who shall in the whole or together be possessed of not less than five thousand pounds in the capital or joint stock of the said corporation (such demand being made in writing, and signed by the members demanding the same, and delivered at a court of directors to any one member of such court then present) to call a general court; and upon such court of directors refusing, or, for the space of ten days, neglecting so to do, the members demanding such court shall be at liberty to call and hold such general court, upon the like notice as should have been given by the said court of directors. And any general court, either called by the court of directors of the said corporation, or by any of the members or proprietors of the said corporation in manner aforesaid, shall have full power and authority, and are hereby fully authorized and empowered, to remove or displace any director for misbehaviour, breach of trust, or other just cause, and to elect a new director or directors in his or their stead, in the same manner as if he or they was or were dead, or had disqualified himself or themselves, or his or their office trust or employ was in any other manner become void.

General court may displace directors.

No member liable to any debts beyond his share in the capital.

XI. And be it further enacted by the authority aforesaid, that no member or members of the said corporation, or any person or persons having the conduct or direction of the said manufactory, his or their heirs, executors, or administrators, lands or hereditaments, goods, chattles, or effects, other than his or their share or shares in the capital stock and effects of the said corporation, shall be liable or subject to the payment of any debt or debts contracted by or on account of the said corporation, or the manufactory carried on by the said corporation, in any other manner than is herein after directed and provided.

Except, &c.

XII. Provided always, and be it enacted by the authority aforesaid, that if the sum total of all the debts which the said corporation shall owe at any one time to any person or persons, bodies politic or corporate, shall exceed the

the value of the principal or capital stock and effects of the said company or corporation, which at such times shall be and remain to the said corporation undivided; or if the said corporation, by any dividend or dividends whatsoever, either in the name of interest, or otherwise, to be made amongst themselves, or in their private or personal capacities shall reduce or lessen their joint stock, principal or capital, so that the value of their joint stock, principal or capital, shall not be sufficient to answer their just debts then remaining unpaid; in every such case the particular members of the said corporation and every of them respectively, who in their private or personal capacities shall receive any share or dividend of the capital or stock of the said corporation, by which the capital stock of the said corporation shall be so reduced or lessened, shall be severally liable and they are hereby made liable, so far as their respective shares so by them respectively received upon such dividend or dividends shall extend, to pay and satisfy the debts which shall remain due and unpaid by the said company or corporation; and the person or persons, bodies politic or corporate, to whom such debts shall be due and owing, shall and may sue for and recover the same; any thing in this act contained to the contrary thereof in any wise notwithstanding.

XIII. And be it further enacted by the authority aforesaid, that no person being or becoming a member of or subscriber to the said corporation for carrying on the said manufacture in pursuance of this act, shall by means of becoming a member of or subscriber to, or in respect of his share or interest in, the capital stock of the said corporation, be or be adjudged liable to be a bankrupt, within the intent or meaning of all or any of the statutes made against or concerning bankrupts: nor shall the capital stock or effects of the said corporation, or the share or interest of any particular member therein, be liable to any foreign attachment whatsoever; any law, usage, or custom to the contrary notwithstanding.

Members not
liable to bank-
ruptcy,

nor the shares,
&c. to foreign
attachment.

XIV. And be it further enacted by the authority aforesaid, that the particular share of every member in the capital stock or fund of the said corporation, and all lands, tenements, hereditaments, and estates whatsoever, held by or in trust for them or their successors, shall from time to time be assignable, transferrable, and deviseable: but no member or members of the said corporation shall be at liberty to sell or assign his or their share or interest therein till after the expiration of seven years from the time of the constitution of the said corporation: but if such member or members shall die or become bankrupt, then the share and interest of such member or members so dying or becoming bankrupt of and in the capital stock of the said corporation, shall and may be assigned and transferred by his or their executors or administrators, assignee or assignees, at any time within the said term of seven years, in like manner as the same might have been done had the said term of seven years been fully expired: and all the right, title, interest, claim and demand of each and every particular member of the said corporation, in or to the capital stock and effects whatsoever of the said corporation, and the gains and increase thereof, shall be, and be adjudged, taken, and accepted, in construction of law, by all judges, and in all courts of law and justice, and in all places whatsoever, to be a personal and not a real estate, and shall go to the executors or administrators, or other legal representatives intitled to the personal estate of the person or persons dying possessed thereof or intitled thereunto, and not to the heirs of such person or persons; any law, statute, usage, or custom whatsoever to the contrary notwithstanding.

Shares assign-
able after seven
years.

XV. And be it further enacted by the authority aforesaid, that if any person or persons shall forge or counterfeit the common seal of the said corporation, to be established in pursuance of this act, or shall forge, counterfeit, or alter any deed, bill, bond, or obligation, under the common seal of the said corporation, or shall offer to dispose of or pay away any such forged, counterfeited, or altered bill, bond, or obligation, knowing the same to be

Forging the seal,
&c. felony with-
out clergy.

such, or shall demand any money therein mentioned or pretended to be due thereon, or on any part thereof, of and from the said corporation, or any members, officers, or servants thereof, knowing such bill, bond, or obligation to be forged, counterfeited, or altered, with intent to defraud the same corporation or their successors, or any other person or persons whomsoever; every person so offending, and being convicted thereof in due form of law, shall be judged guilty of felony, and shall suffer as in cases of felony, without benefit of clergy.

Breaking into a shop, &c. with intent to steal or destroy, &c. felony without clergy.

XVI. And be it further enacted by the authority aforesaid, that if any person or persons shall by day or night break into any house, shop, cellar, vault, or other place or building, or by force enter into any house, shop, cellar, vault, or other place or building, with intent to steal, cut, or destroy, any linen yarn, or any linen cloth, or any manufacture of linen yarn belonging to any manufactory, or the looms, tools, or implements used therein; or shall wilfully or maliciously cut in pieces or destroy any such goods, either when exposed to bleach or dry; every such offender, being thereof lawfully convicted, shall be judged guilty of felony, and shall suffer as in cases of felony, without benefit of clergy.

Cambricks and lawns made in England to be sealed at both ends.

XVII. And be it further enacted by the authority aforesaid, that all cambricks and lawns, or goods of the kind usually known under either of those denominations, which from and after the tenth day of *May* now next ensuing, shall be wove or fabricated in *England*, or the principality of *Wales*, shall be marked or sealed at each end of every piece with such mark or seal, and by such officer or officers, as the commissioners of excise in *England* shall direct or appoint for that purpose.

Commissioners of excise to provide seals, and appoint officers;

XVIII. And for the greater ease and convenience of the person or persons, who shall make, weave, or fabricate any such cambricks or lawns, or goods of the kind usually known by or under either of those denominations, be it enacted by the authority aforesaid, that it shall and may be lawful to and for the commissioners of excise for the time being, or the major part of them, from time to time, upon request made to them by any such person or persons, and at the expence of such person or persons, to provide such seals or marks as to them the said commissioners, or the major part of them, shall seem proper; and to direct or appoint one or more supervisor, or other officer or officers of the excise, of the district or division in which any such manufacture shall be carried on, to seal or mark each and every piece of such cambrick or lawn, or goods of the kind usually known under either of those denominations, which shall be made, wove, or fabricated, by such person or persons applying as aforesaid, with such seal or mark, or seals or marks, in manner herein after mentioned and directed. And the officer or officers of excise who shall be so appointed to mark or seal such goods, shall by the fabricator, maker, weaver, or proprietor of such goods, be paid for every piece of such goods, which he or they shall mark or seal in pursuance of this act, before the same shall be cut or taken out of the loom, such sum as the commissioners of excise for the time being, or the major part of them, shall direct and appoint.

who are to be paid for marking, &c.

Notice to officer of the finishing every piece.

XIX. And be it further enacted by the authority aforesaid, that all and every person and persons who shall weave, fabricate, or make any such cambricks or lawns, or goods of the kind usually known by or under either of those denominations, shall, before the same shall be taken or cut out of the loom, give notice in writing, of the finishing of every or any piece or pieces of such goods, to such supervisor or other officer as aforesaid; who, before any such piece of goods shall be cut out of the loom, shall mark or seal both the ends of every such piece of goods, with such stamp, mark, or seal, which shall be provided and appointed for that purpose, in manner aforesaid; upon pain that every person who shall weave, make, or fabricate such cambricks or lawns, or goods of the kind usually known by or under those denominations, and shall cut or take any piece of such goods out of the loom, after the same shall have been

5 l. penalty and forfeiture.

been finished, or permit the same to be done, without having first given such notice in writing, and having the ends thereof marked or sealed as aforesaid, shall, for every such offence, forfeit five pounds; and the goods so cut out of the loom without such notice being given, and such marks or seals being set thereon, in manner herein before directed, shall be forfeited; and shall and may be seized by any officer or officers of the customs or excise.

XX. And be it further enacted by the authority aforesaid, that every supervisor or other officer of excise, of the district in which any such manufacture of cambricks or lawns, or goods of the kind usually known by or under either of those denominations, shall be carried on, who shall be so as aforesaid appointed by the commissioners of excise or the major part of them, to mark or seal such goods, upon reasonable notice given to him or them by any person or persons who shall make, weave, or fabricate any such goods, that any piece of such goods is finished, shall forthwith, or as soon as conveniently may be consistent with the other duty and business of his office, in manner herein before directed, mark or seal both ends of every such piece of goods with such mark or seal which shall be so as aforesaid appointed and provided for that purpose, and also fix or set a distinct and separate number to every piece of such goods before the same shall be taken out of the loom; and also make a just and true entry in writing, in proper books to be provided for that purpose at the expence of the manufacturer of such goods, of the number set to each piece of such goods, and of the number of yards which each piece of such goods shall contain in length, and also of the number of threads contained in the warp of each piece of such goods; upon pain that every supervisor, or other officer or officers so appointed as aforesaid, who shall, upon reasonable notice given as aforesaid of the finishing of any piece of such goods, neglect or refuse to mark or seal the beginning and end of every piece of such goods in manner herein before directed, or to fix or set a distinct and separate number on each piece of such goods, or to make a true and just entry in manner aforesaid, of the number set or affixed to each piece of such goods, and of the number of yards which each piece thereof shall contain in length, and also the number of threads contained in the warp of each piece of such goods, shall, for every such refusal or neglect, forfeit the sum of ten pounds.

Officer, on notice, to mark the pieces,

and make entries, on forfeiture of 10/.

XXI. And be it further enacted by the authority aforesaid, that if any such supervisor, or other officer or officers of the excise, who shall be so appointed to mark or seal such cambricks or lawns, or who shall have the custody of any mark or seal which shall be so provided and appointed to mark or seal such goods, shall therewith mark or seal any cambricks or lawns, or goods of the kind usually known by or under either of those denominations, which shall not have been made, wove, and fabricated in *England*, or the principality of *Wales*, or shall knowingly permit it to be done, or shall mark or seal any piece of such goods after the same shall have been taken out of the loom, every such supervisor, or other officer or officers so marking or sealing any such cambricks or lawns, or goods of the kind usually known under either of those denominations, or wilfully or knowingly permitting the same to be done, contrary to the true intent and meaning of this act, shall forfeit the sum of fifty pounds for every piece of such goods which he or they shall so mark or seal, or permit or suffer to be marked or sealed, contrary to the true intent and meaning of this act; to be sued for and recovered in any of his Majesty's courts of record at *Westminster*, by bill, plaint, or information, by any person or persons who will inform or sue for the same; and such supervisor, or other officer or officers, upon being convicted of any or either of the offences aforesaid, shall lose his or their office or offices and employments under the excise, and is and are hereby declared and rendered ever after incapable of having, using, or enjoying any office or place of trust under his Majesty his heirs and successors.

Officers marking cambricks or lawns not made in *England*;

or after taken out of the loom, to forfeit 50/., and be incapacitated;

XXII. And

Penalty on bribing officers.

XXII. And be it further enacted by the authority aforesaid, that if any person or persons shall, by bribery, fraud, covin, deceit, or imposition, or in any manner whatsoever prevail on or procure any officer or officers of the excise, or other person who shall be appointed to mark or seal any cambricks or lawns, or who shall have the custody of any seal, stamp, or mark, provided and appointed for that purpose, in pursuance of this act, to set or affix such mark, seal, or stamp, to any piece or pieces of cambrick or lawn, or of goods of the kind usually known under either of those denominations, which shall not have been actually and *bona fide* made, wove, or fabricated, in that part of *Great Britain* called *England*, or principality of *Wales*, or after the same shall have been cut or taken out of the loom, contrary to the true intent and meaning of this act; all and every such offender and offenders, and his and their aiders, abettors, and assistants (being thereof lawfully convicted) shall, for every such offence, forfeit and lose the sum of one hundred pounds, and be adjudged to stand in the pillory two hours; and if any person or persons shall give, pay, or secure, or offer to give, pay, or secure, to any such officer or officers, or other person as aforesaid, any bribe, recompence, or reward, of any kind whatsoever, in order to corrupt, persuade, or prevail on such officer or officers, or other person, to set or affix such mark, stamp, or seal, as aforesaid, to any piece or pieces of cambrick, lawn, or other goods directed by this act to be stamped or sealed, which shall not have been actually and *bona fide* made, wove, and fabricated, in that part of *Great Britain* called *England*, or the principality of *Wales*, or after the same shall have been taken out of the loom, such person or persons so offending shall, for every such offence, forfeit and lose the sum of fifty pounds.

Officers to transmit to the commissioners of excise an annual account, and copy of entries.

XXIII. And be it further enacted by the authority aforesaid, that all and every supervisor or other officer or officers of excise, who shall in manner aforesaid be appointed to mark or seal any cambricks, lawns, or such kind of goods, in pursuance of this act, shall yearly and every year (while such officer or officers shall have the custody of any such seal provided or appointed for that purpose in manner aforesaid) in the month of *June*, transmit and send to the commissioners of excise in *London*, a full true and just account in writing of all and every piece and pieces of such goods, which he or they shall seal or stamp in pursuance of this act; and also a true copy of all and every entry or entries of any kind whatsoever, which he or they shall make in any such book or books provided for that purpose, in any wise relating thereto, for or during the twelve calendar months next preceding the said month of *June*; distinguishing in such accounts the several manufacturers or proprietors, if there shall be more than one such in such officer's district, who shall have made or be owners of such goods; upon pain of being dismissed from his or their employ as an officer or officers of excise.

Officers, &c. to deliver up seals, &c. to commissioners on demand, on penalty of 200*l*.

And all and every such officer or officers having the custody of any such stamp, mark, or seal as aforesaid, his or their executors or administrators, or such other person or persons in whose custody or power the same shall fall or come by the death of such officer or officers, or in any other manner, shall, upon demand or order from or by the commissioners of excise or the major part of them, deliver up to such commissioners, or such person or persons as they shall appoint to receive the same, all and every such seal or seals which shall have been delivered to such officer or officers, or by any other means come or fallen into the hands, custody or power of such officer or officers, or other persons whatsoever; upon pain that any such officer or officers, or other person or persons, refusing or neglecting so to do upon any such order or demand as aforesaid, shall forfeit and lose the sum of two hundred pounds; to be recovered and applied in like manner with the other penalties inflicted by this act, by any person or persons who will inform or sue for the same.

XXIV. And be it it further enacted by the authority aforesaid, that if any cambrick or lawn, or goods of the kind usually known by or under either

either of those denominations; made wove or fabricated in *England*, or the principality of *Wales*, after the said tenth day of *May* next ensuing, shall be found in any house, shop, warehouse, room, cellar, vault, or other place in *England*, or principality of *Wales*, without being marked or sealed at each end of every whole and entire piece, and at one end of every remnant of such cambricks or lawns, or goods of the kind usually known by or under those denominations, all such goods shall be forfeited, and shall and may be seized by any supervisor or other officer or officers of the customs or excise; and such supervisor or other officer or officers is and are hereby indemnified for seizing such goods: and all such goods so seized shall and may be deposited in the customhouse warehouse, or in the excise office next to the place where the same shall be seized; and, after condemnation thereof by due course of law, shall be publicly sold to the best bidder: and that one moiety of the produce arising by the sale thereof, after deducting the charges and expences attending the condemnation and sale of such goods, shall be to the use of his Majesty his heirs and successors, and the other moiety thereof to such supervisor or other officer or officers as aforesaid, who shall seize or sue for the same: and all and every person or persons who shall sell or expose to sale, or have in his or their custody for that purpose, any cambricks or lawns, or goods of the kind usually known by or under either of those denominations, made and fabricated in *England*, or the principality of *Wales*, and not marked or sealed at both ends of every entire piece, and at one end of every remnant of such goods, in manner by this act directed, shall, for every such offence, forfeit the sum of two hundred pounds, to be recovered and divided in manner herein after directed.

Cambricks and lawns made in *England* unstamped, may be seized.

Persons exposing to sale, or having such goods unstamped, forfeit 200*l*.

XXV. And be it further enacted by the authority aforesaid, that no cambricks or lawns, or goods of the kind usually known by or under either of those denominations, which after the said tenth day of *May* one thousand seven hundred and sixty four, shall be seized and condemned by virtue of this act, shall be consumed or worn in this kingdom; but shall be exported, and not sold otherwise than on condition to be exported; and shall not be delivered out of the warehouse where the same shall have been secured, until sufficient security by bond, to be approved of by the collector of the port from whence such goods shall be exported, in the penalty of double the value of the goods, be given by the exporter thereof, that the same, and every part thereof, shall be exported, and not relanded in any part of *Great Britain*.

Goods condemned not to be worn here, but exported: buyers to give security.

XXVI. And be it further enacted by the authority aforesaid, that if any person or persons shall, at any time or times hereafter, forge or counterfeit any stamp mark or seal, to resemble any stamp mark or seal which shall be provided or used in pursuance of this act; or shall forge resemble or counterfeit the impression of any such mark stamp or seal, upon any goods required by this act to be stamped marked or sealed; or shall import or bring into *England* any foreign cambricks or lawns, or goods of the kind usually known by or under either of those denominations, having any such counterfeit mark, seal, stamp, or impression thereon; or sell or expose to sale any cambricks or lawns, or goods of the kind usually known by or under either of those denominations, with such counterfeit mark, seal, stamp or impression thereon, knowing such stamp mark or seal to be counterfeited; every such person so offending, being thereof lawfully convicted, shall be judged guilty of felony, and shall suffer as in cases of felony, without benefit of clergy.

Counterfeiting the seal, &c. or selling with a counterfeit seal, &c. felony without clergy.

XXVII. Provided always, and be it enacted by the authority aforesaid, that it shall and may be lawful to and for the commissioners of excise in *England* for the time being, or the major part of them, at any time within two months next after the commencement of this act, to order and direct all such cambricks and lawns, or goods of the kind usually known by or under either of those denominations, which shall have been made, or begun to be made, wove

Cambricks or lawns made or begun in *England* before, to be sealed.

and fabricated, in *England* or *Wales*, at any time before the commencement of this act, to be sealed or marked at both ends of every piece thereof with such mark or seal which shall be provided and appointed as aforesaid; notwithstanding the same shall have been taken out of the loom; proof being first made upon oath, to the satisfaction of the said commissioners, that all such goods were really and *bona fide* made, or begun to be made, wove and fabricated, in *England* or *Wales*, before the commencement of this act: which goods so marked or sealed, and numbered, in pursuance of such directions, shall and may be sold disposed of and used, in like manner as if the same had been made or wrought after the commencement of this act, and all the directions thereof fully complied with; any thing in this act contained to the contrary thereof in any wise notwithstanding: and the supervisor, or other officer or officers of the excise who shall be directed to mark or seal and number such goods, shall make the like entry of the number of yards in length, and number of threads contained in the warp of each piece of such goods, and the number set thereon, in like manner and under the like penalties as herein before directed, with respect to cambricks or lawns made after the commencement of this act.

Seizures and penalties, how recovered and applied.

XXVIII. And be it further enacted by the authority aforesaid, that all such goods which shall be seized or condemned in pursuance of this act, and all pecuniary penalties and forfeitures by this act inflicted, shall and may be sued for prosecuted and recovered, in any of his Majesty's courts of record at *Westminster*, by action of debt, bill, plaint, or information, in the name of his Majesty's attorney general, or in the name or names of any such supervisor or other officer or officers of the customs or excise as aforesaid; except in such cases where it is otherwise provided by this act: and that one moiety of the clear produce arising from the sale of all such goods, and of all the pecuniary penalties and forfeitures inflicted by this act, after all charges deducted, shall be to his Majesty his heirs and successors, and the other moiety thereof to the officer or officers, or such other person, who pursuant to the directions of this act shall seize, inform, or prosecute for the same.

Capias for the penalties in the first process.

XXIX. And be it further enacted by the authority aforesaid, that upon every action, bill, plaint, or information, entered or filed as aforesaid, for any pecuniary penalty imposed by this act, a *capias* in the first process shall and may issue, specifying the sum of the penalty sued for; and the defendant or defendants shall be obliged to give sufficient bail or security by natural-born subjects, persons naturalized, or denizens, to the person or persons to whom such *capias* shall be directed, to appear in the court out of which such *capias* shall issue, at the day of the return of such writ, to answer such suit or prosecution; and shall likewise, at the time of such appearance, give sufficient bail or security, by such persons as aforesaid, in the said court, to answer and pay all the forfeitures and penalties incurred for such offence or offences, in case he she or they shall be convicted thereof, or to yield his her or their body or bodies to prison.

Limitation of actions.

XXX. And be it further enacted by the authority aforesaid, that if any action or suit shall be commenced against any person or persons for recovery of any of the pecuniary penalties inflicted by this act, such action or suit shall be brought or commenced within twelve calendar months next after the cause of action shall arise, and not afterwards: and shall be laid and brought in the county or place where the cause of action shall arise, and not elsewhere: and the defendant or defendants in such action or suit shall and may plead the general issue, and give this act and the special matter in evidence at any trial to be had thereon, and that the same was done by the authority of this act; and if it shall appear to have been so done, then the jury shall find for the defendant or defendants: and if the plaintiff or plaintiffs shall become nonsuited, or discontinue his her or their action or suit, after the defendant or defendants shall have appeared; or if upon verdict or demurrer judgement shall be given against the plaintiff or plaintiffs; the defendant or

General issue.

defendants shall recover treble costs, and have such remedy for the same as Treble costs.
any defendant or defendants hath or have in other cases by law.

XXXI. And be it further enacted by the authority aforesaid, that if any Onus probandi on the claimer.
cambricks or lawns, or goods of the kind usually known by or under either
of those denominations, shall be seized by virtue or in pursuance of this or
any other act now in force; or if any action shall be brought by the owner or
claimer of such goods against any officer of the customs or excise, or any
other person, for any thing done in pursuance of this or any other act now
in force; and any doubt or question shall arise where such goods were manu-
factured, the proof thereof shall lie upon the owner or claimer of such goods,
and not on the person who seized the same, or against whom such action shall
be brought; any law usage or custom to the contrary notwithstanding.

XXXII. Provided always, and be it enacted, that nothing in this act con- Act not to ex-
tend to Scotland
or Ireland.
tained shall be extended, or construed deemed or taken, to prevent the sale
of, or lay any kind of restriction on, any linen goods whatsoever, really and
bona fide made wove or fabricated in *Scotland* or *Ireland*; but that all such
goods shall and may be lawfully sold and used in *England*, in the same man-
ner as if this act had not been made.

XXXIII. And be it further enacted by the authority aforesaid, that this
act shall be adjudged deemed and taken to be a public act; and be judicially
taken notice of as such by all judges, justices, and other persons whatsoever,
without specially pleading the same.

F I N I S.



I N D E X.

ALDERNEY. See Foreign liquors.

ALE. See Beer and ale.

ALLOWANCES. See Beer and ale, Brewers, Candles.

ANGLESEY.

Excise offices shall be kept at *Holy-head*, *Newborough*, *Llanerchthmeth*, and *Beaumaris*, in *Anglesey*, 1 W. & M. ft. 1. c. 24. § 14.

A P P E A L S.

Not to be admitted till the single duty is deposited with the commissioners, and security given to answer the fine adjudged, 15 Car. 2. c. 11. § 19.

All differences appeals and complaints to be determined in the proper county; or riding of *Yorkshire* or *Lincolnshire*, 15 Car. 2. c. 11. § 22.

Two or more justices or chief magistrates to meet in every county, &c. once a month to determine matters, 15 Car. 2. c. 11. § 24.

Appeals in the limits of the head office to be brought in two months; elsewhere in four months; and notice to be left at the party's dwelling house, 15 Car. 2. c. 11. § 26.

Right of appealing from the commissioners of excise to the commissioners of appeals, on offences relating to the duties of excise; or from two justices to the quarter sessions, on offences relating to the duties on malt, or the duties on skins, confirmed, 1 Geo. 2. c. 16. § 3.

Appeals to the quarter sessions to be heard on the merits, 6 Geo. 1. c. 21. § 10.

Appeals to the quarter sessions from the order of justices concerning the new duty on cyder, &c. to be heard on the merits, and the judgement of the sessions to be final, 3 Geo. 3. c. 12. § 24, 25, 26, 27.

See *Certiorari*, *Offences*, and *the several kinds of goods subject to duties of excise*.

A R R A C K.

Arrack imported from the *British* colonies in the *East Indies*, to pay the same duty, and have the same drawbacks as imported brandy, 7 Geo. 2. c. 14.

See Brandy.

BOUNTIES. See Beer and ale, Brandy.

BEER and ALE.

Duties on every barrel above 6s. price, payable by the seller

s.	d.	
1	3	12 Car. 2. c. 23. § 2.
1	3	12 Car. 2. c. 24. § 16.
—	9	4 W. & M. c. 3. § 2.
—	9	5 W. & M. c. 20. § 10.
—	9	4 Ann. c. 6. § 7.
—	3	8 Ann. c. 7. § 1.
3	—	1 Geo. 3. c. 7. § 1.
8	—	Total.

On every barrel of 6s. or under, payable by the seller

d.	
3	12 Car. 2. c. 23. § 3.
3	12 Car. 2. c. 24. § 17.
3	4 W. & M. c. 3. § 2.
3	5 W. & M. c. 20. § 10.
3	4 Ann. c. 6. § 8.
1	8. Ann. c. 7. § 1.

1 4 Total.

On every barrel imported

s.	d.	
3	—	12 Car. 2. c. 23. § 8.
3	—	12 Car. 2. c. 24. § 22.
3	—	4 W. & M. c. 3. § 2.
3	—	5 W. & M. c. 20. § 10.
3	—	4 Ann. c. 6. § 10.
10	—	per barrel of mum imported,
		12 Ann. ft. 1. c. 2. § 1. continued annually.

36 Gallons a barrel of beer, 32 gallons a barrel of ale, 12 Car. 2. c. 23. § 20. c. 24. § 34. 34 gallons a barrel of beer or ale, out of the bills of mortality, 1 W. & M. c. 24. § 5.

Three barrels in 23 of beer, and two in 22 of ale, allowed upon the gager's returns, for waste and leakage, 12 Car. 2. c. 23. § 22. c. 24. § 36. 22 & 23 Car. 2. c. 5. § 3. Two barrels and a half in 23 of beer or ale, allowed out of the bills of mortality, 1 W. & M. c. 24. § 5.

Beer or ale not to be delivered to the retailers till the duty be paid, 12 Car. 2. c. 23. § 24. c. 24. § 38.

In fairs the duty to be paid before sale, 12 Car. 2. c. 23. § 25. c. 24. § 39.

7 G

Retailers

I N D E X.

Beer and ale.

Retailers may compound for the duties, 12 Car. 2. c. 23. § 26. c. 24. § 40.
 Treasury may let the duties to farm for three years, 12 Car. 2. c. 23. § 27, 28, &c. c. 24. § 41, 42, &c.
 Colleges that brewed their own beer and ale before the excise, exempted, 15 Car. 2. c. 11. § 21.
 Excise to be repaid, deducting 3*d.* per tun, upon beer, ale, cyder or mum, exported in presence of an officer upon notice given, paying 1*s.* per tun customs, 1 W. & M. c. 22. § 1. See 1 Geo. 3. c. 7. § 5.
 Being reloaded it is forfeited, and 50*l.* per cask, 1 W. & M. c. 22. § 2. 2 Geo. 3. c. 14. § 4.
 Officers of the customs to charge masters of ships in their victualling bills with the beer, ale, cyder and mum, for the use of the ship; which is to pay excise, 1 W. & M. c. 22. § 2.
 No part of the excise on imported mum to be repaid upon exportation, 1 W. & M. c. 22. § 4.
 Retailers to sell by standard measure in stamped vessels, 11 & 12 W. 3. c. 15. § 1.
 Selling in vessels not stamped, or refusing an account of the number of quarts, &c. charged, disables from detaining the goods of their guests for payment, 11 & 12 W. 3. c. 15. § 2.
 Beer and ale may be carried out in vessels not marked, if it be measured by the standard, 11 & 12 W. 3. c. 15. § 7.
 Proportional duty on two-penny ale in Scotland after the Union, 8 Ann. c. 7. § 3.
 A duty of 10*s.* per barrel laid on mum made in Great Britain, or imported in 1713, 12 Ann. st. 1. c. 2. § 1. continued annually, 3 Geo. 3. c. 1. § 4.
 Justices who are brewers, inn-keepers, distillers, victuallers or malsters, or dealers in ale, or spirituous liquors, disabled from granting licences for retailing ale beer or other liquors, 26 Geo. 2. c. 13. § 12.
 The manner of licensing ale-houses by justices of peace, 26 Geo. 2. c. 31. 29 Geo. 2. c. 12. § 22, &c.
 Justice suspecting any victualler of selling ale, &c. without licence, may summon him, and the excise officer who surveys him, to produce the account of his liquors, and may examine the officer on oath; and if it appear that such victualler is charged as a retailer, and not intitled to the abatement given to common brewers, then he shall be deemed an alehouse-keeper, 26 Geo. 2. c. 31. § 9.
 Penalties of selling ale beer or other liquors without a licence from justices of peace, 26 Geo. 2. c. 31. § 12.
 Additional duty of 3*s.* per barrel on beer and ale above six shillings the barrel brewed for sale in Great Britain after 24 Jan. 1761, 1 Geo. 3. c. 7. § 1.
 Such proportional part of 3*s.* as 2*s.* bears to 4*s.* 9*d.* per barrel, charged on two-penny ale brewed in Scotland, 1 Geo. 3. c. 7. § 2.
 If beer brewed before 24 Jan. 1761, be afterwards mixed with any fresh brewing, it is charged with the duty 1 Geo. 3. c. 7. § 4.
 Drawback of 8*s.* per barrel on exportation of beer brewed after 24 Jan. 1761, 1 Geo. 3. c. 7. § 5.

Beer and ale.

To be exported from the allowed ports at the common quays, or quays appointed, within the usual hours of excise, in presence of a sworn gager or sworn officer appointed by the commissioners, upon notice at the office within the limits of which the beer was brewed: the gager or officer to certify the quantity to the commissioners and officers where the entry is made; and they upon proof that the duties have been paid, and that the beer was brewed after 24 January 1761, are to make allowance of the drawback of 8*s.* per barrel within a month after exportation, deducting 3*d.* per tun for charges: and this drawback is in full for all drawbacks, 1 Geo. 3. c. 7. § 5.
 A bounty of 1*s.* per barrel on exportation of beer brewed after 24 January 1761, when barley is at 24*s.* per quarter or under; on producing from the gager or officer who saw it shipped, a certificate of the quantity, and on proof that the duties have been charged or paid: to be paid by the commissioners of excise out of the duties granted by this act, 1 Geo. 3. c. 7. § 6.
 The officers of the customs are to charge every master of a ship with so much beer or ale, as such a number of men used to spend in such voyages; the excise whereof is to be recovered in the usual manner, 1 Geo. 3. c. 7. § 7.
 Drawback and bounty payable by this act, to be paid under the same directions as the drawback and bounty granted by 33 Geo. 2. c. 9. on the exportation of spirits, 1 Geo. 3. c. 7. § 8. Repealed 2 Geo. 3. c. 14. § 3.
 See Brewers, Entries.

BRANDY and other Spirituous Liquors.

Duties on Strong-waters or aqua-vitæ sold, payable by the maker, per gallon

s.	d.	
0	1	12 Car. 2. c. 23. § 7.
0	1	12 Car. 2. c. 24. § 21.
0	1	8 Ann. c. 7. § 1.
0	3	16 Geo. 2. c. 8. § 2.
0	1 ½	19 Geo. 2. c. 12. § 24. except spirits from melasses, § 27.
0	4 ½	24 Geo. 2. c. 40. § 1. on malt spirits.
1	3	33 Geo. 2. c. 9. § 1. on malt spirits.
0	3	2 Geo. 3. c. 5. § 1. on malt spirits.
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2	6	Total upon malt spirits.

Duties on Spirits drawn from cyder, or British materials other than malt or brewer's wash, per gallon

s.	d.	
0	1	12 Car. 2.
0	1	12 Car. 2.
0	1	8 Ann.
0	3	16 Geo. 2.
0	1 ½	19 Geo. 2.
0	3 ½	24 Geo. 2. c. 40. § 1.
1	1 ¾	33 Geo. 2. c. 9 § 1.
0	2	2 Geo. 3. c. 5. § 1.
<hr/>		
2	2 ¾	Total.

Duties

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Brandy, &c.

Duties on spirits drawn from foreign materials, or any mixture therewith, per gallon

s. d.	
0 1	12 Car. 2.
0 1	12 Car. 2.
0 1	8 Ann.
0 3	16 Geo. 2.
0 8	33 Geo. 2. c. 9. § 1.
0 2	2 Geo. 3. c. 5. § 5.

1 4 Total on melasses spirits.
0 1 ½ 19 Geo. 2. c. 12. § 24, 27.

1 5 ½ Total on spirits from foreign materials other than melasses, or wine or cyder imported.

Duties on spirits made of wine or cyder imported, per gallon

s. d.	
0 2	12 Car. 2. c. 23. § 10.
0 2	12 Car. 2. c. 24. § 24.
0 2	8 Ann. c. 7. § 1.
0 6	16 Geo. 2. c. 8. § 2.
0 3	19 Geo. 2. c. 12. § 24.
0 8	33 Geo. 2. c. 9. § 1.
0 2	2 Geo. 3. c. 5. § 1.

2 1 Total.

Duties on single brandy imported, per gallon

s. d.	
0 4	12 Car. 2. c. 23. § 11.
0 4	12 Car. 2. c. 24. § 25.
0 6	4 W. & M. c. 3. § 2.
0 6	5 W. & M. c. 20. § 10.
2 0	4 Ann. c. 6. § 12.
1 0	6 Geo. 2. c. 17. § 3.
1 0	33 Geo. 2. c. 9. § 1.
0 6	2 Geo. 3. c. 5. § 1.

6 2 Total.

Duties on double brandy imported, per gallon

s. d.	
0 4	12 Car. 2. c. 23. § 11.
0 4	12 Car. 2. c. 24. § 25.
1 0	4 W. & M. c. 3. § 2.
1 0	5 W. & M. c. 20. § 10.
4 0	4 Ann. c. 6. § 13.
2 0	6 Geo. 2. c. 17. § 3.
2 0	33 Geo. 2. c. 9. § 1.
1 0	2 Geo. 3. c. 5. § 1.

11 8 Total.

N. B. The duties granted by 6 Geo. 2. c. 17, and 2 Geo. 3. c. 5, are not charged on rum or spirits of the growth or manufacture of the *British* plantations in *America*, 6 Geo. 2. c. 17. § 9. 2 Geo. 3. c. 5. § 1.

8s. per gallon on brandy or spirits brought from *Guernsey*, *Jersey*, *Sark* or *Alderney*, to be paid to the collector of the excise before landing, 2 W. & M. st. 2. c. 9. § 12.

Brandy is a strong water perfectly made, 22 Car. 2. c. 4.

Brandy, &c.

All spirits made from a mixture of spirits with any liquor but water, charged with the duties then imposed upon low wines drawn from foreign materials, viz. 8d. per gallon, 10 & 11 W. 3. c. 4. § 9.

Brandy imported is not charged by 8 & 9 W. 3. c. 20. § 8. being the continuance of the import 1692. 10 & 11 W. 3. c. 21. § 27.

Persons having in their custody more than 63 gallons deemed Dealers, 6 Geo. 1. c. 21. § 18.

Sellers of brandy, &c. having more than 6 lb. of coffee, tea, chocolate or cocoa nuts, deemed dealers in those commodities, 11 Geo. 1. c. 30. § 4.

No officer of customs excise or inland duties, to deal in tea, coffee, brandy, or other exciseable liquors, under penalty of 50l. and of losing his office, and being incapable of any employment in the revenue, 12 Geo. 1. c. 28. § 7.

Arrack imported from the *British* colonies in the *East Indies*, to pay the same duty, and have the same drawback as imported brandy, 7 Geo. 2. c. 14.

When wheat exceeds 48s. the quarter two successive market days in the port of *London*, in the recess of Parliament, the distilling spirits from corn may be prohibited till 20 days after the meeting of Parliament by Proclamation, or by order of Council published in the *Gazette*, 33 Geo. 2. c. 9. § 6.

Spirits made for exportation are exempted from the excise, 2 Geo. 3. c. 5. § 5.

A gallon of brandy or spirits of the strength of one to six under hydrometer proof, to be reckoned at 7 lb. 13 oz. 2 Geo. 3. c. 5. § 16.

Regulations for preventing the running of foreign brandy, &c.

Rum imported in casks under 20 gallons, except for the use of the seamen, forfeited, 5 Geo. 1. c. 11. § 2.

Brandy, &c. imported in casks under 60 gallons forfeited, 4 W. & M. c. 5. § 8.

No brandy, &c. imported in casks under 60 gallons, to be entered for exportation, 28 Geo. 2. c. 21.

Persons landing *French* brandy before duty paid or secured, or assisting therein, or concealing it, forfeit the goods imported, and double the value: officers of excise conniving, or not giving notice to commissioners of customs or excise, or compounding without licence, are incapable of bearing office, and forfeit 500l. 1 Ann. st. 2. c. 14. § 2.

Brandy or spirits imported in ships under 15 tons, except for the use of the seamen, forfeited, 12 & 13 W. 3. c. 11. § 20.

Ships under 15 tons importing brandy, &c. except for the use of the seamen, forfeited, 5 Geo. 1. c. 11. § 1. Ships under 40 tons forfeited, and the brandy, &c. 8 Geo. 1. c. 18. § 1. and may be used by officers of the customs, 12 Geo. 1. c. 28. § 14. or officers of the excise, 33 Geo. 2. c. 9. § 16. Ships under 50 tons forfeited, 3 Geo. 3. c. 22. § 5, 6.

Boats rowed with more than four oars on the *Thames* forfeited, and 40l. penalty on the owner or person using them, 8 Geo. 1. c. 18. § 2. and the boats may be used by officers of the customs,

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- stoms, 12 Geo. 1. c. 28. § 14. or officers of the excise, 33 Geo. 2. c. 9. § 16.
- Capias to issue in the first process in actions or informations for running goods, 8 Geo. 1. c. 18. § 15.
- Exciseable liquors forfeited may be seized by any officer of the customs or excise, or any person authorized by the treasury; and by none other, 8 Geo. 1. c. 18. § 24.
- 40*l.* penalty for resisting officers, or refusing seizures, or endeavouring to destroy after seizure, 8 Geo. 1. c. 18. § 25.
- Officers of excise may search ships for brandy and other exciseable goods, as officers of the customs may, 11 Geo. 1. c. 30. § 1.
- On oath of cause of suspicion before two commissioners within the bills of mortality, and before a justice in other parts, warrant to be granted to any excise officer to search any place for concealed brandy, &c. if in the night in presence of a constable, 11 Geo. 1. c. 30. § 2.
- 50*l.* penalty on officer neglecting to seize or prosecute any vessel, horses, or carriage, forfeited for running spirits; half to the King, and half to the informer; to be levied by distress; and in default of distress the officer offending to be imprisoned six months; on conviction before a justice by oath of one witness or confession, 6 Geo. 2. c. 17. § 10.

See the next division, and Distillers, Foreign liquors.

Regulations for preventing Frauds.

- Low wines or spirits brought by sea coastwise without certificate of payment of the duties, forfeited, 3 Geo. 1. c. 4. § 17.
- For spirits sold in places entered, the officer at the request of the seller is to give to the buyer, without fee, certificates of the quantity sold, and the names of the seller and buyer, and that the duty has been paid, or the spirits condemned, or were part of stock accounted for, to prevent its being seized, 6 Geo. 1. c. 21. § 16.
- Not more than one gallon to be removed without such permit or certificate, on pain of forfeiture, 6 Geo. 1. c. 21. § 17.
- Persons having in their custody more than 63 gallons deemed Dealers, 6 Geo. 1. c. 21. § 18.
- Seizures of spirituous liquors in pursuance of any act of Parliament relating to the Customs or Excise (except for unlawful exportation, exceeding 63 gallons) may be heard summarily; if within the limits of the head office in *London*, before the Commissioners, or major part of them (or three of them, 1 Geo. 2. c. 16. § 4, 5.) and in other places before two neighbouring justices: who are to summon the persons in whose custody the goods were found, and to give final judgement; which shall not be liable to appeal, or removeable by *certiorari*, 6 Geo. 1. c. 21. § 20.
- If no claim be made within 20 days, notice to be affixed on the royal exchange, of the time when the commissioners will hear the matter, if the seizure was within the limits of the chief office: in other places proclamation to be made at the next market town to the place

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- of seizure, on the next market day after the 20 days are expired, when and where the justices will hear the matter, 6 Geo. 1. c. 21. § 21.
- Dealers in foreign brandy, &c. to keep it separate from *British*; on penalty of 10*s.* for every gallon of *British* found in the same cellar with the foreign, and forfeiture of the casks, 8 Geo. 1. c. 18. § 11.
- Increase of foreign brandy to be deemed run, and forfeited with the casks, unless the owner shew it to be a mixture of *British* with foreign, done in the presence of an officer, or to have been brought in with permit, or part of condemned goods, and that notice was given of bringing it in, 8 Geo. 1. c. 18. § 12.
- Foreign brandy received by a retailer without a permit, forfeited, with the casks, though in less quantity than one gallon, 8 Geo. 1. c. 18. § 13.
- Brandy, &c. foreign or *British*, and all foreign exciseable liquors, forfeited, may be seized by any officer of customs or excise, or any person authorized by the treasury, or by special commission from the King, and by none other, 8 Geo. 1. c. 18. § 24.
- 40*l.* penalty for resisting officers, or rescuing seizures, or endeavouring to destroy after seizure, 8 Geo. 1. c. 18. § 25.
- On oath of cause of suspicion before two commissioners within the bills of mortality, and before a justice in other parts, warrant to be granted to any excise officer to search any place for concealed brandy, &c. if in the night in presence of a constable, 11 Geo. 1. c. 30. § 2.
- 100*l.* penalty for obstructing such officer, 11 Geo. 1. c. 30. § 2.
- No brandy, &c. to be sold but in places entered, on pain of forfeiting the spirits, with the casks bottles, &c. and 40*s.* per gallon, 11 Geo. 1. c. 30. § 3.
- Sellers of brandy, &c. having more than 6*l.* of coffee, tea, chocolate or cocoa nuts. deemed dealers in those commodities, 11 Geo. 1. c. 30. § 4.
- Taking a permit, and not removing the brandy, &c. within the time limited, or else returning the permit, forfeits treble the value of the goods mentioned in the permit, 11 Geo. 1. c. 30. § 10.
- If there do not appear a decrease in the stock to answer the removal, the officer is to seize a like quantity, 11 Geo. 1. c. 30. § 10.
- None to take a permit but by direction of the person from whose stock the removal is to be, under penalty of 50*l.* and in default of payment imprisonment for three months, 11 Geo. 1. c. 30. § 10.
- No spirits to be brought into any warehouse, &c. without notice to the excise officer, and certificate that the duties have been paid, expressing the quantity and quality, on pain of forfeiting 20*l.* and the liquors and casks, 9 Geo. 2. c. 23. § 7.
- Spirits shipped for stores to be stowed openly while the ship is in port, so that the officer of excise may at any time examine them, on forfeiture of double the duty upon home-consumption, for all such stores not so stowed, to be paid by the master of the ship, 2 Geo. 3. c. 5. § 21.

See Distillers.

Drawbacks

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Drawbacks and Bounties.

- 3 *d.* per gallon drawback on exportation of spirits made from malted corn only, 2 W. & M. ft. 2. c. 9. § 6. 7 & 8 W. 3. c. 30. § 10. 12 & 13 W. 3. c. 11. § 7.
- 4 *l.* 18 *s.* per tun drawback on exportation of spirits drawn from *British* corn; on oath of payment of the duties, &c. 6 Geo. 2. c. 17. § 7.
- Alteration of the oath, 33 Geo. 2. c. 9. § 6.
- When barley is at 24 *s.* per quarter or under, a bounty of 1 *l.* 10 *s.* per tun shall be paid by the commissioners of the customs, on the exportation of spirits made from *British* corn, 6 Geo. 2. c. 17. § 8.
- Drawback of the additional duties imposed by these two acts, 16 Geo. 2. c. 8. § 7. and 19 Geo. 2. c. 12. § 26.
- Drawback of the duties charged by this act on spirits made in *Great Britain*, 24 Geo. 2. c. 40. § 21.
- Additional drawback of 24 *l.* 10 *s.* per tun on exportation of spirits made in *Great Britain*, 33 Geo. 2. c. 9. § 7.
- On exportation of Plantation rum or spirits, instead of former drawbacks out of the customs, a drawback is given of all the customs payable upon importation, 33 Geo. 2. c. 28. § 1.
- Such rum, &c. exported as merchandize from the warehouses described in 15 Geo. 2. c. 25. discharged of the excise, 33 Geo. 2. c. 28. § 2.
- Additional drawback of 3 *l.* 3 *s.* per tun on *British* melasses spirits exported, 33 Geo. 2. c. 28. § 13.
- All spirits made in *Great Britain* for exportation are exempted from the duties of excise; and all drawbacks and bounties thereon, whether payable by the commissioners of excise or customs, shall cease, 2 Geo. 3. c. 5. § 5.
- A bounty of 3 *l.* 12 *s.* per tun on exportation of spirits made from corn in *Great Britain*, to be paid by the commissioners of excise, or their collector for the port of exportation, 2 Geo. 3. c. 5. § 20.
- Oath to be made before two commissioners of excise or justices of peace, that the spirits were made in *Great Britain* from corn under the regulations of this act, and not mixed with any other materials except what were necessary for rectifying, and have been since properly secured in a warehouse according to this act, and are exported for merchandize to be spent beyond the seas, 2 Geo. 3. c. 5. § 20.
- A certificate to be produced from the officer of excise of the port of exportation, of the quantities shipped, and that they were shipped in his presence, 2 Geo. 3. c. 5. § 20.
- Spirits for stores to be openly stowed, 2 Geo. 3. c. 5. § 21.

See Distillers.

Concerning Spirituous Liquors imported from the Colonies.

- Arrack imported from the *British* colonies in the *East Indies*, to pay the same duty, and have the same drawback as imported brandy, 7 Geo. 2. c. 14.
- Rum or spirits of the growth or manufacture of the *British* plantations in *America* are not charged with the duties imposed by these two

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- acts, viz. 6 Geo. 2. c. 17. § 9. 2 Geo. 3. c. 5. § 1.
- Rum or spirits of the produce of the *British* sugar plantations, imported from thence, may upon entry be landed before payment of the excise, on giving security for paying the excise as soon as such spirits are sold, or at the end of six months: Such spirits to be lodged in warehouses approved of by the commissioners, at the charge of the proprietors, 15 Geo. 2. c. 25. § 1. 31 Geo. 2. c. 36. § 6.
- Such rum, &c. landed without entry at the custom-house and with the collector of the excise, or without securing the duties, or without a warrant from the collector, or other proper officer of excise, or without the presence of an excise officer, is forfeited; half to the King, and half to the informer, 15 Geo. 2. c. 25. § 3.
- The casks to be gaged, and the contents marked, and who is the proprietor, 15 Geo. 2. c. 25. § 4.
- The warehouse-keeper appointed by the commissioners of excise is to keep accounts of the rum, &c. brought in, and carried out; which accounts are to be laid before the commissioners every six months upon oath, 15 Geo. 2. c. 25. § 4.
- If any rum, &c. be delivered out unduly, or without payment of the duties, the warehouse-keeper and officer offending are disabled to hold any employment, and forfeit 100 *l.* 15 Geo. 2. c. 25. § 4.
- On payment of the duties and producing a receipt from the collector of excise, the proprietor may take out his rum, with a permit from the warehouse-keeper signed also by the officer attending the warehouse, 15 Geo. 2. c. 25. § 5.
- Not less than one cask of 20 gallons to be taken out at a time, unless for the use of seamen in a voyage, 15 Geo. 2. c. 25. § 6.
- Proprietor and excise officer to fix distinct locks on the warehouse, 15 Geo. 2. c. 25. § 7.
- Rum, &c. so warehoused is subject to the excise and customs, and to all the rules concerning those duties, 15 Geo. 2. c. 25. § 8.
- Rum, &c. remaining in such warehouses above six months, without payment of the duties, may be sold by auction for payment of the duties, the surplus to be paid to the proprietor, 15 Geo. 2. c. 25. § 9.
- The additional duties hereby imposed on rum or spirits of the produce of the *British* sugar plantations imported, to be paid as former duties of excise thereon, 33 Geo. 2. c. 9. § 3.
- On exportation of plantation rum or spirits, instead of former drawbacks out of the customs, a drawback is given of all the customs payable on importation, under such rules as formerly, 33 Geo. 2. c. 28. § 1.
- Such rum, &c. exported as merchandize from the warehouses described in 15 Geo. 2. c. 25. is discharged of the excise, 33 Geo. 2. c. 28. § 2.
- Regulations to be observed in delivering such rum, &c. out of the warehouses, for exportation, 33 Geo. 2. c. 28. § 3, 4, 7.
- Bonds given for the duties to be delivered up on oath of the intended exportation, and certificate of the quantity shipped, &c. and of the delivery from the warehouses, 33 Geo. 2. c. 28. § 5.

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Brandy, &c.

When a part only is shipped, the quantity to be indorsed on the bond, and the bond to be delivered up when the remainder is shipped, provided it be before the time of payment, 33 Geo. 2. c. 28. § 5.

Such rum, &c. to be exported in casks not less than 100 gallons, and in ships not less than 100 tons, 33 Geo. 2. c. 28. § 6.

If after delivery any part be concealed, or not shipped within 12 hours, or the casks opened, or the spirits altered; the spirits are forfeited, and the bond is to be put in suit, if the commissioners think proper, 33 Geo. 2. c. 28. § 8.

Bonds for exporting not to be discharged, till certificates be produced of the exportation, and disposal at the port of delivery, and proof made in the manner required by 33 Geo. 2. c. 9. concerning the exportation of *British* spirits, 33 Geo. 2. c. 28. § 9.

Being reloaded, the rum, &c. and casks are forfeited, and the persons concerned forfeit double the amount of the duties charged on importation, and the casks with the boats, cattle and carriages; which may be seized by any officer of customs or excise: if any person belonging to any ship assist, he shall suffer six months imprisonment, 33 Geo. 2. c. 28. § 10.

If the package be altered after shipping, the master forfeits 100*l.* 33 Geo. 2. c. 28. § 10.

All such rum, &c. to be proof spirits, 33 Geo. 2. c. 28. § 11.

Notice to be given to the officer five days before the shipping, 33 Geo. 2. c. 28. § 11.

The officers may take samples, paying for them; and mark the casks, 33 Geo. 2. c. 28. § 11.

100*l.* penalty on shipping without notice: and if the rum, &c. be altered after it is examined, it is forfeited with the casks; and the person altering forfeits 100*l.* and no drawback is allowed, 33 Geo. 2. c. 28. § 11.

500*l.* penalty on counterfeiting or altering any oath or certificate required by this act, 33 Geo. 2. c. 28. § 12.

Regulations of Retailers of Spirituous Liquors.

Retailers of spirituous liquors to be licensed by justices as alehouse-keepers are, 12 & 13 W 3. c. 11. § 18. Repealed as to distillers, and shop-keepers whose principal dealings are in other goods, and who do not permit tipling in their houses, 1 Ann. st. 2. c. 14. Re-enacted 9 Geo. 2. c. 23. § 14. 16 Geo. 2. c. 8. § 11. 29 Geo. 2. c. 12. § 22.

Sellers of brandy, &c. having more than 6*lb.* of coffee, tea, chocolate or cocoa nuts, deemed dealers in those commodities, 11 Geo. 1. c. 30. § 4.

10*l.* penalty on hawking or selling brandy, &c. about the streets, or in a boat upon the water, or in any other place than the dwelling-house of the seller; on conviction by a justice, within a month; half to the informer, half to the poor of the parish: for want of distress the offender to be committed to the house of correction and kept to hard labour for not more than three months nor less than one, 6 Geo. 2. c. 17. § 11. To be kept to hard labour for two months on non-payment of the penalty, 9 Geo. 2. c. 23. § 13. 16 Geo. 2. c. 8. § 9. And to be whipped; and the informer's reward,

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not exceeding 5*l.* to be paid by the commissioners, 10 Geo. 2. c. 17. § 9. 17 Geo. 2. c. 17. § 17, 20.

A repealed duty on licences from the excise offices for retailing spirituous liquors, and on the spirituous liquors retailed, 9 Geo. 2. c. 23.

100*l.* penalty for retailing without licence, 9 Geo. 2. c. 23. § 2. 11 Geo. 2. c. 26. § 1. Repealed 24 Geo. 2. c. 40. § 23.

Entry to be made at the next excise office, of all warehouses, and places used for keeping or retailing spirituous liquors, ten days before retailing; on penalty of 20*l.* for every place not entered, and 40*s.* for every gallon concealed, with forfeiture of the liquor and casks, 9 Geo. 2. c. 23. § 6.

No spirits to be brought into any warehouse, &c. without notice to the excise officer, and certificate that the duties have been paid, expressing the quantity and quality; on pain of forfeiting 20*l.* and the liquors and casks, 9 Geo. 2. c. 23. § 7.

Retailer privately increasing his spirits after account taken by the officer forfeits 40*s.* per gallon and the liquors mixed, 9 Geo. 2. c. 23. § 8.

Officer having made oath before a justice, of the cause of his suspecting a concealment of spirits, may search (if by night in presence of a constable) any places used by retailers, and taste and gauge the liquors, 9 Geo. 2. c. 23. § 9.

50*l.* penalty on obstructing the officer, 9 Geo. 2. c. 23. § 9.

Licences for retailing spirituous liquors to be granted only to persons keeping victualling-houses, inns, coffee-houses, ale-houses, or brandy shops, and using no other trade, 9 Geo. 2. c. 23. § 10.

Only to such as keep taverns, victualling-houses, inns, coffee-houses, or ale-houses, 16 Geo. 2. c. 8. § 10. 17 Geo. 2. c. 17. § 18.

And if afterwards such person exercise the trade of a distiller, grocer or chandler, or keep a brandy shop, the licence is void; and such person retailing afterwards forfeits 10*l.* for every offence, 17 Geo. 2. c. 17. § 18.

None to be licensed within the limits of the head office, but who rent 10*l.* a year and pay to parish rates; nor in other places but who pay to church and poor, 24 Geo. 2. c. 40. § 8.

In places not rated to church and poor within the limits of the head office, the commissioners may license victuallers, &c. renting houses of 12*l.* a year, 26 Geo. 2. c. 13. § 10.

To such only as are licensed by the justices to sell beer and ale, 29 Geo. 2. c. 12. § 22.

Persons paying servants or labourers wages partly in spirituous liquors, deemed retailers; and forfeit 20*l.* above other penalties, 9 Geo. 2. c. 23. § 11.

Such servants or labourers intitled to their whole wages, notwithstanding any agreement, 9 Geo. 2. c. 23. § 11.

Persons giving spirituous liquors to servants fetching goods from their shops, deemed retailers, 9 Geo. 2. c. 23. § 16.

Apothecaries, &c. using spirituous liquors in medicines excepted in the laws concerning retailers of spirituous liquors, 9 Geo. 2. c. 23. § 12. 16 Geo. 2. c. 8. § 12.

No person can be enabled to retail spirituous liquors,

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quors, unless licensed by two justices for the place where he lives; for which 2*s*. 6*d*. is to be paid to the clerk of the peace, 9 Geo. 2. c. 23. § 14. 24 Geo. 2. c. 40. § 24.

Form of conviction of selling spirituous liquors without licence, 9 Geo. 2. c. 23. § 15.

Justices may summon excise officers to give account upon oath of the entry of spirituous liquors, beer &c. by persons suspected to sell without licence: And persons making such entry are deemed sellers, 9 Geo. 2. c. 23. § 20.

Distillers in 1736 authorized to follow other trades in cities, &c. 9 Geo. 2. c. 23. § 21.

The privileges of the universities as to licensing taverns saved, 10 Geo. 2. c. 19. § 2, &c.

Occupiers of houses where spirituous liquors are sold clandestinely, contrary to 9 Geo. 2. c. 23. deemed retailers, and subject to the penalty of 100*l*. 11 Geo. 2. c. 26. § 1.

Rescuing offenders against 9 Geo. 2. c. 23. or assaulting informers, by five in company, punished by transportation for seven years, 11 Geo. 2. c. 26. § 2.

Actions brought in interior courts for any thing done in pursuance of this act, or 9 Geo. 2. c. 23. or 10 Geo. 2. c. 17. removeable to the courts at *Westminster*, 11 Geo. 2. c. 26. § 3.

On information of selling spirituous liquors contrary to 9 Geo. 2. c. 23. justices may issue warrants to apprehend offenders, without summoning them, 11 Geo. 2. c. 26. § 4.

Any person may seize hawkers of spirituous liquors, and detain them, till he can give notice to a constable, 11 Geo. 2. c. 26. § 5.

20*l*. penalty on a constable neglecting to assist in the execution of 9 Geo. 2. c. 23. 10 Geo. 2. c. 17. or 11 Geo. 2. c. 26. § 7.

Duty of 20*s*. yearly on licences to retail spirituous liquors, 16 Geo. 2. c. 8. § 8.

Additional duty of 20*s*. yearly, 24 Geo. 2. c. 40. § 5.

Such licences to be granted by two commissioners of excise within the bills of mortality; and in other places by the respective collectors and supervisors, 16 Geo. 2. c. 8. § 8.

The duties to be paid at the head office, within the bills of mortality; and in other places, at the next excise office; to persons appointed by the commissioners, 16 Geo. 2. c. 8. § 8.

Licence to be renewed yearly, ten days before the expiration of the former, 16 Geo. 2. c. 8. § 9.

Retailers are such as sell spirituous liquors to be drunk in their houses; or send them abroad in less than a pint, 16 Geo. 2. c. 8. § 12. in less than two gallons, 17 Geo. 2. c. 17. § 19.

The justice before whom a person is convicted of selling spirituous liquors without licence, may mitigate the penalty of 10*l*. (not below 5*l*.) and upon non-payment may levy it by distress and sale, 17 Geo. 2. c. 17. § 16. 24 Geo. 2. c. 40. § 7. 26 Geo. 2. c. 13. § 9.

No licence for retailing spirituous liquors authorizes the selling them in any other place than the house and its appurtenances where the party dwells, 17 Geo. 2. c. 17. § 21.

Distillers permitted to take licences for retailing spirituous liquors, 20 Geo. 2. c. 39. § 1. prohibited 24 Geo. 2. c. 40. § 3.

10*l*. penalty on distillers retailing in other places than their shops, 20 Geo. 2. c. 39. § 3.

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10*l*. penalty on distillers selling to be drunk in their shops, or suffering tippling, 20 Geo. 2. c. 39. § 4.

20*s*. penalty on persons found tippling in distillers shops; to be levied on conviction before a justice within three weeks, by distress and sale, for the use of the poor; and in default of distress, offender to be committed for not less than 14 days, nor more than two months, 20 Geo. 2. c. 39. § 5.

Persons convicted of suppling not to have any part of the penalty on distillers, 20 Geo. 2. c. 39. § 5.

Distillers prohibited to take licences for retailing spirituous liquors, 24 Geo. 2. c. 40. § 3.

Retailers of spirituous liquors without licence, may be convicted before a justice, as well as before the commissioners, within the limits of the head office, 24 Geo. 2. c. 40. § 7.

Retailers of spirituous liquors without licence are not only subject to the penalties, but all the spirits in their custody, or in their house shop or place thereto belonging, whether in their own or in any other person's occupation, within six months after conviction may be seized and staved by warrant of the commissioners or of a justice: and any peace officer authorized by such warrant may enter and break open doors within the six months after conviction: for a second offence the offender may be committed to hard labour for three months, and may be whipped; and for a third offence to be transported for seven years, 24 Geo. 2. c. 40. § 9.

Commissioners and justices on information may grant search warrants: and on conviction the liquors found are to be staved, 24 Geo. 2. c. 40. § 10.

Distillers selling spirits to be unlawfully retailed, or to unlicensed retailers, forfeit 10*l*. and treble the value of the spirits; half to the King, and half to the prosecutor, 24 Geo. 2. c. 40. § 11.

Retailer prosecuting the distiller is indemnified from all former penalties, and intitled to his share of the penalty on the distiller, 24 Geo. 2. c. 40. § 11.

No debt for spirituous liquors recoverable, unless it amount to 20*s*. contracted at one time; nor any less item to be allowed in an account, 24 Geo. 2. c. 40. § 12.

Retailer taking a pawn forfeits 40*s*. for every pawn; to be recovered by warrant of a justice; half to the King, and half to the poor: and the pawner in like manner to recover his pledge, 24 Geo. 2. c. 40. § 12.

No licence to be granted for retailing spirituous liquors in gaols, workhouses, &c. 24 Geo. 2. c. 40. § 13.

100*l*. penalty on gaoler, &c. permitting spirits to be sold, or used except medicinally; and for the second offence forfeiture of his office, 24 Geo. 2. c. 40. § 13.

On information justices may enter and search gaols, workhouses, &c. or empower constables, &c. so to do; and may seize and stave the spirits there found, 24 Geo. 2. c. 40. § 14.

Persons attempting to carry spirits into gaols or workhouses to be carried before a justice; and on conviction to be committed for any time not exceeding three months, or pay a fine not above

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Brandy, &c.

- above 20*l.* nor less than 10*l.* 24 Geo. 2. c. 40. § 15.
- Copy of three clauses, viz. § 13, 14, and 15. to be kept hung up in gaols and workhouses, under penalty of 40*s.* and justices may enter, and not finding it, convict the gaoler, and levy a penalty of 40*s.* upon him, 24 Geo. 2. c. 40. § 16.
- Justices within the limits of the head office of excise to transmit monthly to the clerks of the peace, certificates of the persons convicted on this or any other act relating to spirituous liquors or for licensing retailers: which shall be entered among the records of the sessions, and shall be evidence, 24 Geo. 2. c. 40. § 17.
- The penalties of any acts since 6 Geo. 2. relating to the selling spirituous liquors may be enforced against offenders against 16 Geo. 2. c. 8. or 17 Geo. 2. c. 17. 24 Geo. 2. c. 40. § 23.
- Persons assembling riotously to rescue offenders against any act relating to spirituous liquors, or to beat informers, to be transported for seven years, 24 Geo. 2. c. 40. § 28.
- Actions for any thing done in pursuance of this act to be brought within three months, and the persons sued are intitled to the privileges of 11 Geo. 2. c. 26. 24 Geo. 2. c. 40. § 30, 31.
- The penalty on conviction of unlawful retailers not being paid within a month, the commissioners of excise are to reward informers, 24 Geo. 2. c. 40. § 32.
- Retailers of *aqua vitæ* in Scotland excepted from these acts, 9 Geo. 2. c. 23. § 22. 16 Geo. 2. c. 8. § 13. 24 Geo. 2. c. 40. § 26.
- Persons disabled to sell beer and ale are disabled to sell spirituous liquors, 26 Geo. 2. c. 31. § 11.
- Licences from the commissioners of excise for retailing spirituous liquors not charged with the stamp-duties, 29 Geo. 2. c. 12. § 25.

B R E W E R S.

- To account weekly, under pain of 5*l.* Other retailers of beer, ale, cyder, perry, metheglin, or strong waters, monthly; under pain of 20*s.* 12 Car. 2. c. 23. § 15, 16. Brewers, under pain of 10*l.* Inn-keepers, of 5*l.* Alehouse-keepers, and other retailers, of 20*s.* 12 Car. 2. c. 24. § 29, 30.
- Brewers to clear off their duties in a week after their entry; other retailers in a month; under pain of forfeiting double the duty, 12 Car. 2. c. 23. § 17. cap. 24. § 31.
- Not to raise the price of beer or ale more than the excise, 12 Car. 2. c. 23. § 21. cap. 24. § 35. Repealed during the continuance of temporary excises now expired, 22 & 23 Car. 2. c. 5. § 12. 1 W. & M. st. 1. c. 24. § 8.
- Not liable to prosecution for raising the price of strong beer or ale in a reasonable degree, 2 Geo. 3. c. 14. § 1.
- Three barrels in 23 of beer, and two in 22 of ale, allowed upon the gager's returns, for waite and leakage, 12 Car. 2. c. 23. § 22. cap. 24. § 36. 22 & 23 Car. 2. c. 5. § 3. two barrels and half in 23 of beer or ale allowed, out of the bills of mortality, 1 W. & M. c. 24. § 5.
- Brewers not to deliver beer or ale till the duty be paid, 12 Car. 2. c. 23. § 24. cap. 24. § 38.

Brewers.

- For beer or ale sold in fairs by persons not otherwise common brewers, the duty to be paid before sale, 12 Car. 2. c. 23. § 25. cap. 24. § 39.
- Retailers may compound with the commissioners or sub-commissioners, 12 Car. 2. c. 23. § 26. cap. 24. § 40.
- None to set up, or alter and use any tun, &c. without giving notice at the next excise office, or to a commissioner, &c. nor to use any concealed cellar, &c. for laying beer, &c. in cask; under pain of forfeiting 50*l.* for every tun, &c. and the tun and beer to be delivered to the overseers of the poor, 15 Car. 2. c. 11. § 1. 1 W. & M. c. 24. § 11. and also 20*s.* per barrel of worts in a concealed cellar, 1 W. & M. c. 24. § 11. 200*l.* for every tun, &c. 8 & 9 W. 3. c. 19. § 8.
- The person in whose house such concealed vessel is, forfeits 50*l.* 15 Car. 2. c. 11. § 1.
- Brewers not to be prosecuted for mis-entry, if they rectify it in a week after the gager has given them a copy of his return, 15 Car. 2. c. 11. § 6. unless such mis-entry were fraudulent, 1 W. & M. st. 1. c. 24. § 10.
- Two artists (when necessary) one named by the commissioners and the other by the brewers of any city, &c. to gage brewing vessels upon oath, and give copies of the contents to each party, 15 Car. 2. c. 11. § 7.
- No commissioner, farmer, brewer or inn-keeper to act as a justice in excise matters, 15 Car. 2. c. 11. § 8. 24 Geo. 2. c. 40. § 22. 26 Geo. 2. c. 13. § 12.
- Brewers not to carry out beer by night without notice, under pain of 20*s.* per barrel, 15 Car. 2. c. 11. § 11. Nor worts, 1 W. & M. c. 24. § 11.
- Not to mix strong beer with small after the gage, without notice, nor conceal beer from the gager; under pain of 20*s.* per barrel, 15 Car. 2. c. 11. § 12.
- All brewing vessels and utensils liable for the duties and penalties, 15 Car. 2. c. 11. § 13.
- No compounder for the duties shall brew for any other brewer, without giving notice, and paying the duty; on pain of 5*l.* per barrel on each party, 15 Car. 2. c. 11. § 14.
- 10*l.* penalty on brewer corrupting gager, and on the gager, 15 Car. 2. c. 11. § 16.
- 50*l.* penalty for suffering beer to be brewed in a private house, other than for private use; or lending vessels not moveable, 22 & 23 Car. 2. c. 5. § 10.
- Retailer not to mix strong beer with small in vessels of three gallons or more; on pain of forfeiting double the duty of strong beer for every barrel, 22 & 23 Car. 2. c. 5. § 11.
- 20*s.* penalty for every barrel of worts mixed, concealed, or conveyed away, 1 W. & M. c. 24. § 11.
- Informations against brewers or retailers to be prosecuted in three months; and notice left at their house within a week after the information entered, 1 W. & M. c. 24. § 16.
- Brewers not to use honey, melasses, or sugar in brewing; on pain of forfeiting the liquor and 100*l.* 1 W. & M. c. 24. § 17. on pain of 20*l.* 12 Ann. st. 1. c. 2. § 32.
- Nor to have in their custody above 10*l.* under penalty of 100*l.* 10 & 11 W. 3. c. 21. § 34.
- 20*l.* penalty on the servant employed, *Id.*
- Cleaning

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Brewers.

Cleansing or carrying out any part of their guile before the whole is brewed off, without notice to the officer, forfeits 40*s.* *per* barrel, 7 & 8 W. 3. c. 30. § 21.

Brewer, inn-keeper or victualler not permitting the officer to stay in the brewhouse to see the whole guile carried out, and to gage the goods, forfeits 20*l.* without proof of carrying out, 7 & 8 W. 3. c. 30. § 22.

5*l.* penalty on brewer, &c. mixing his beer after carrying out, 7 & 8 W. 3. c. 30. § 23.

Officer suspecting concealed vessels or pipes, may in the day and in presence of a constable, and after request, break open doors, and break up the ground or wall, and cut pipes or turn cocks, 7 & 8 W. 3. c. 30. § 27. 8 & 9 W. 3. c. 19. § 5.

If no private pipe be found, officer to make satisfaction, 8 & 9 W. 3. c. 19. § 6.

20*l.* penalty for obstructing, 7 & 8 W. 3. c. 30. § 27. 50*l.* penalty, 8 & 9 W. 3. c. 19. § 6.

Brewer to declare to the gager, how much strong, and how much small, he intends to make of each guile, before any part is cleansed or removed; on pain to have the whole charged as strong, and to forfeit 20*s.* *per* barrel, 8 & 9 W. 3. c. 19. § 2.

If any increase of strong be made afterwards, or a greater quantity laid off, the brewer forfeits 5*l.* for every barrel increased, and his servant concerned in it 20*s.* for every barrel increased, or in default of payment to be imprisoned three months, *ibid.*

Proof that such increase was by strong beer of a former guile, unless added in the sight of the gager, not sufficient to avoid the penalties, *ibid.*

If strong beer be altered and added to a new guile, the whole to be charged as newly brewed, 8 & 9 W. 3. c. 19. § 3.

100*l.* penalty for keeping a private pipe or conveyance, 8 & 9 W. 3. c. 19. § 4.

Brewer or cyder-maker delivering wash, &c. to a distiller or vinegar-maker without notice to the gager, forfeits 20*s.* *per* barrel, 8 & 9 W. 3. c. 19. § 9.

20*l.* penalty on brewers using other bitter than hops: except infusion of broom or wormwood by the retailer, 9 Ann. c. 12. § 24.

Brewers, inn-keepers, distillers or dealers in spirits not to act as justices in execution of the acts relating to the distillery or the duties on spirits, 24 Geo. 2. c. 40. § 22.

Justices who are brewers, inn-keepers, distillers, victuallers, or maltsters, or dealers in ale or spirituous liquors, disabled from granting licences for retailing ale, beer, or other liquors, 26 Geo. 2. c. 13. § 12.

Brewers or retailers not liable to prosecutions for raising the price of strong beer or ale in a reasonable degree, 2 Geo. 3. c. 14. § 1.

50*l.* penalty on brewers or retailers mixing strong beer, ale, or strong worts, with small beer or small worts, or water, after the gage taken, 2 Geo. 3. c. 14. § 2.

See Beer and Ale, Entries, Gagers, Offences.

BRIBERY. See Excise Commissioners and Officers.

BUTCHERS. See Leather.
CAMBRICK manufactory at Winchelsea
4 Geo. 3. c. 37.

CALLICOES. See Linen.

C A N D L E S.

Duty on Wax-candles made in Great Britain,

d.

4 *per lb.* 8 Ann. c. 9. § 1.

4 *per lb.* 9 Ann. c. 6. § 11.

Duty on Tallow-candles made in Great Britain,

d.

$\frac{1}{2}$ *per lb.* 8 Ann. c. 9. § 1.

$\frac{1}{2}$ *per lb.* 9 Ann. c. 6. § 11.

Makers of candles to give notice in writing of their work-houses, store-houses, vessels, &c. at the next office of excise, and to give notice before they alter them, on penalty of 50*l.* 8 Ann. c. 9. § 6.

Makers within the bills of mortality shall monthly (and elsewhere in six weeks) make entry on oath of the candles made within such month (or six weeks) of the weight, number, size and quantity made at each course, on penalty of 20*l.* 8 Ann. c. 9. § 7. The oath (or in case of a quaker, affirmation) to be administered without fee, by an officer appointed by the commissioners, within the bills of mortality; in other places by the collector or supervisor of the district, 8 Ann. c. 9. § 7.

None obliged to go further than the next market town for making entries, 8 Ann. c. 9. § 8.

Makers within the bills of mortality to clear off the duties within four weeks after entry, in other places within six weeks; on pain of forfeiting double the duty, and being disabled to sell or deliver candles till such duty be paid, under penalty of forfeiting double the value, 8 Ann. c. 9. § 9.

Excise officers may at any time (if in the night with a peace officer) enter melting-houses, ware-houses, &c. and take account of candles, and make a return to the commissioners or person by them appointed, leaving a copy under their hands with the maker: such return to be a charge on the maker, 8 Ann. c. 9. § 10.

40*s.* penalty on the officer refusing to leave a copy of his return if demanded, 8 Ann. c. 9. § 10.

Officers to be sworn to the faithful execution of their office before a commissioner or justice, who are to give them a certificate, 8 Ann. c. 9. § 11.

Makers of candles to keep scales and assist the officers in using them, under penalty of 10*l.* 8 Ann. c. 9. § 11.

Officers to take an account of the quantities of wax, tallow, and other materials in the custody of makers of candles: and missing any and not receiving an account of it, to charge so much candles as it would make, not exceeding in such charge 108*lb.* of candles for 112*lb.* of materials missing, 8 Ann. c. 9. § 12.

20*l.* penalty on makers of candles obstructing the officer, 8 Ann. c. 9. § 13.

20*l.* penalty on makers removing candles of which an account is not taken without 24 hours notice to an officer within the bills of mortality, or two days notice in the country, 8 Ann. c. 9. § 14.

Candles not surveyed to be kept separate for 24 hours after the making within the bills of mortality,

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Candles.

- mortality, and for two days in the country unless sooner surveyed, under penalty of 5 *l.* 8 Ann. c. 9. § 15.
- 20 *l.* penalty for concealing candles or materials to defraud the revenue, 8 Ann. c. 9. § 16.
- Candles, wax, tallow, or other materials, found in private melting-houses or vessels, forfeited, or the value; and may be seized by the officer of excise, 8 Ann. c. 9. § 17.
- No lamps to be used in houses of other oil than *British* fish oil, under penalty of 40 *s.* 8 Ann. c. 9. § 18.
- Candles to be sold only in shops or markets, under penalty of 5 *l.* 8 Ann. c. 9. § 18.
- Candles and all materials and utensils for making them in the custody of a maker or of any person for his use charged with duties in arrear and penalties, 8 Ann. c. 9. § 19.
- Commissioners of excise may compound with private families at 1 *s.* a head *per annum*, payable quarterly: and the houses of such compounders are not liable to the duty, nor to be searched, nor to the penalty for using lamps, 8 Ann. c. 9. § 20.
- Compounders selling or delivering out candles, or permitting others to make in their houses, or having more persons in family than they compound for, without giving notice at the next excise office by the next quarter-day, forfeit 5 *l.* and lose the benefit of their composition, and are liable to the duties and to the survey of officers; and for every lb fraudulently sold or made forfeit 5 *s.* 8 Ann. c. 9. § 21.
- Compounder leaving off house-keeping, giving notice, and paying arrears and the duty for all candles remaining in his hands, the composition ceases from the end of the quarter, 8 Ann. c. 9. § 22.
- Directions for levying the duty on stock in hand in 1710 and 1711, 8 Ann. c. 9. § 23. 9 Ann. c. 6. § 13.
- Candles for which the duty has been paid may be exported, 8 Ann. c. 9. § 24.
- Being reloaded are forfeited and the bond for the due exportation, 8 Ann. c. 9. § 25.
- Exporter making oath before the collector of the duties is to have *gratis* a certificate that the duties are paid or secured; and producing that to the customer or collector of the port of exportation, and making oath before him that they are the candles mentioned in the certificate, is to have a debenture from him expressing the quantity; and producing that to the collector of the duties at the place of exportation, is to receive back the duties from him; or if such collector have not money, from the commissioners out of the duties arising by the act; or if the duties were only secured, the same to be discharged, 8 Ann. c. 9. § 26.
- The powers of 12 Car. 2. c. 24. and other excise acts, extended to the duty on candles, 8 Ann. c. 9. § 27.
- Candles spoiled to be defaced, and an allowance made of the duty, 8 Ann. c. 9. § 29.
- Small rush-lights made for private use, and only once drawn thro' grease and not thro' tallow, exempted, 8 Ann. c. 9. § 31. 9 Ann. c. 6. § 15.
- Compounders making default to make entry on oath, within ten days after their default, of all

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- their candles, under penalty of 20 *l.* and within six days after to pay the duties, on pain of forfeiting double the value of the candles. And the houses, &c. of compounders making default in continuing their compositions, are liable to search, &c. 9 Ann. c. 6. § 14.
- Chandler to declare to the officer before he begins to make a course of candles, how many tucks he designs to make, with the sizes of the candles, and how many moulds he designs to fill; under penalty of 10 *l.* half to the Crown, and half to the informer, 10 Ann. c. 26. § 106.
- Not to begin a course of candles without notice, but in the day time; *i. e.* from *Michaelmas* to *Lady-day* between Seven in the morning and Five in the evening, and from *Lady-day* to *Michaelmas* between Five in the morning and Seven in the evening, under penalty of 10 *l.* 10 Ann. c. 26. § 107.
- 100 *l.* penalty on any persons but compounders using any melting-house or vessel not entered, 11 Geo. 1. c. 30. § 23.
- Officers may enter houses, &c. and search between Five in the morning and Eleven in the evening with or without a peace officer, and between Eleven in the evening and Five in the morning with a peace officer. 100 *l.* penalty for obstructing them, 11 Geo. 1. c. 30. § 24.
- If on searching un-entered houses the officer find candles made or making, or materials melting or melted, or cottons or rushes spread, or vessels warm with tallow, or materials about them, &c. it shall be sufficient to subject the offender to the penalty of 100 *l.* 11 Geo. 1. c. 30. § 25.
- Leaving a summons at the place of discovery, directed to the person prosecuted by their assumed name, shall be sufficient summons, 11 Geo. 1. c. 30. § 26.
- 50 *l.* penalty for making candles without notice to the officer, or making more than expressed in such notice, 11 Geo. 1. c. 30. § 27.
- Lighting a fire under any melting vessel, or having in such vessel or any mould materials melted or melting, or cottons or rushes spread, is a beginning to work, 11 Geo. 1. c. 30. § 28.
- Candles not entered, being found in a chandler's possession, and of which the officer has not had an account, the chandler to pay the duties, or be liable to a double duty, unless he can prove that he has paid the duties, or has bought them of another chandler who had, and that he gave notice to the officer six hours before he bought them, 11 Geo. 1. c. 30. § 29.
- 100 *l.* penalty for mingling candles which have not been weighed with those that have, or fraudulently removing them before weighed, or concealing, 11 Geo. 1. c. 30. § 30.
- 50 *l.* penalty on the master of a ship importing candles soap or starch into *Great Britain* *Ireland* or the *Isle of Man*, otherwise than in casks or package of 224 *lb.* weight, and stowed openly in the hold; and the candles soap or starch imported otherwise is forfeited, and may be seized by any officer of customs or excise, or other person specially authorized, 23 Geo. 2. c. 21. § 27. If put on board by any of the men, without the master's knowledge, he may stop their wages for payment of the penalty, 26 Geo. 2. c. 32. § 8.

Officers

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Candles.

- Officers of excise may go on board to rummage, 23 Geo. 2. c. 21. § 28.
- When a sufferance is granted for carrying candles soap or starch from one port of *Great Britain* to another, it must express the quality quantity and weight, and marks of package, and to what place consigned, on pain of forfeiting the goods, 23 Geo. 2. c. 21. § 29.
- Officers of customs or excise may seize candles soap or starch found in ships or carts, &c. on suspicion of being clandestinely made or imported; and if the person in whose possession they are does not shew, at the hearing of the information, that the duty has been paid or secured, he forfeits the goods and 5*l.* per C. 23 Geo. 2. c. 21. § 30.
- Foreign candles soap or starch landed before entry, and paying or securing the duties, or such goods relanded after being shipped for exportation on debenture, are forfeited, and may with the vessels carriages horses, &c. be seized by any officer of customs or excise, and the person from whom they are taken forfeits 5*l.* per C. 23 Geo. 2. c. 21. § 31.
- Persons harbouring candles soap or starch unlawfully imported, or relanded, forfeit the goods with the package, and 50*l.* per C. 23 Geo. 2. c. 21. § 32.
- If within 20 days after seizure no person claim, the officer who seized within the limits of the head office, is to affix on the Royal Exchange a notice signed by the Solicitor of the excise, of the time when the commissioners will hear the matter of the seizure; or if it be out of the limits of the head office, to give notice by proclamation at the next market town, on the market day next after the 20 days, of the time when the justices will hear it. The judgements of the commissioners or justices to be final, 23 Geo. 2. c. 21. § 33.
- On oath by an officer before two commissioners (or a justice) of cause of suspicion, he is to be empowered, by warrant, to search for and seize candles soap or starch concealed; if in the night, in presence of a constable. 100*l.* penalty for obstructing, 23 Geo. 2. c. 21. § 34.
- On seizure for non-payment of duties, proof of entry and payment to lie on the claimer, 23 Geo. 2. c. 21. § 35.
- No drawback on exportation of candles soap or starch made in *Ireland*, or the *Isle of Man*, 23 Geo. 2. c. 21. § 36.
- Informations for the condemnation of seizures, or for penalties within the limits of the head office, to be heard by three commissioners of excise, or, in case of appeal, by the commissioners of appeal; in other places to be heard by two neighbouring justices, subject to appeal to the quarter sessions: the party accused, and witnesses, to be summoned within three months after the information, and, on appearance or default, judgement to be given: and warrants to be issued for sale of goods condemned, and for levying penalties by distress and sale; 23 Geo. 2. c. 21. § 37.
- The commissioners and justices may mitigate penalties not below one fourth, 23 Geo. 2. c. 21. § 38.
- Execution not superseded by *certiorari*, 23 Geo. 2. c. 21. § 40.

C E R T I O R A R I.

- Not to supersede execution or proceedings upon orders of justices in pursuance of the excise laws, 12 Car. 2. c. 23. § 37. c. 24. § 50. 22 & 23 Car. 2. c. 5. § 14.
- Condemnation of forfeited brandy, &c. or sweets, by commissioners or justices, not liable to appeal or removal by *certiorari*, 6 Geo. 1. c. 21. § 20, 21, 22.
- No *certiorari* to remove proceedings before justices of peace, on forfeiture by 8 Ann. c. 7. or c. 13. for running goods, 8 Geo. 1. c. 18. § 16.
- No *certiorari* to remove judgements of commissioners or justices concerning the duties on coffee tea and chocolate, 10 Geo. 1. c. 10. § 42.
- Actions brought in inferior courts for any thing done in pursuance of 9 Geo. 2. c. 23. 10 Geo. 2. c. 17. or 11 Geo. 2. c. 26. (against retailing spirituous liquors without licence) may be removed before issue joined into the courts at *Westminster*, 11 Geo. 2. c. 26. § 3.
- No *Certiorari* to set aside the judgement of the quarter sessions on appeals concerning the malt duties, 12 Ann. st. 1. c. 2. § 37. or new duties on cyder and perry, 3 Geo. 3. c. 12. § 24.
- Condemnations of forfeited candles soap or starch not liable to appeal or removal by *certiorari*, 23 Geo. 2. c. 21. § 33, 40.

CHOCOLATE. See Coffee, &c.

C O A C H E S.

- Yearly duty of 4*l.* on every coach or chaise with four wheels, 20 Geo. 2. c. 10. § 1.
- Yearly duty of 2*l.* on every chaise with two wheels, 20 Geo. 2. c. 10. § 1.
- Hackney-coaches stage-coaches and post-chaises excepted, 20 Geo. 2. c. 10. § 1, 7, 8, 11.
- No person to pay for more than five carriages, except those who keep them to let out, 20 Geo. 2. c. 10. § 2.
- To be managed by the commissioners of excise in *England* and *Scotland* respectively, 20 Geo. 2. c. 10. § 3.
- Persons keeping coaches within the bills of mortality, to give notice within 20 days of their beginning to keep them, at the chief excise office in *London*; and in other parts at the next excise office; and at the same time pay the annual duty, 20 Geo. 2. c. 10. § 4.
- Fresh notice to be given, and the duty paid, within 20 days after the end of twelve months, on penalty of 20*l.* 20 Geo. 2. c. 10. § 5.
- The names of the persons paying the duty, and the number of carriages, and the names of the parishes, to be registered at the excise office; and receipts to be given, of which the receiver is to keep indented duplicates, 20 Geo. 2. c. 10. § 6.
- Post-masters to enter their chaises within 30 days after letting them, and to have them marked, on penalty of 20*l.* 20 Geo. 2. c. 10. § 9.
- Carriages let out to hire to have a figure or mark, on penalty of 20*l.* 20 Geo. 2. c. 10. § 10.
- Carriages kept for sale excepted; but not to be let

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Coaches. Coffee, &c.

let out, nor used, except in lieu of a carriage then mending, on penalty of 20*l.* 20 Geo. 2. c. 10. § 12.

Prosecutions for recovery of the duties to be heard, within the limits of the head office, by the major part of the commissioners of excise and of appeals; and in other parts by two neighbouring justices, subject to appeal to the quarter sessions, 20 Geo. 2. c. 10. § 13.

Penalties to be levied by distress, and in default of distress the party to be committed till satisfaction, 20 Geo. 2. c. 10. § 13.

None to be prosecuted who pay the duty and make entry, before information laid, though not within due time, 20 Geo. 2. c. 10. § 15.

Successors of persons deceased who had paid, not charged for the residue of the year, 20 Geo. 2. c. 10. § 16.

COFFEE TEA and CHOCOLATE.

Old penalty for retailing coffee, chocolate, sherbet or tea, without licence, 15 Car. 2. c. 11. § 15.

20*l.* penalty on roasters of coffee using water grease butter, &c. to increase the weight, and on traders selling it, 5 Geo. 1. c. 11. § 23.

Former inland duties on coffee tea and chocolate to cease; and new inland duties imposed, 10 Geo. 1. c. 10. § 1, 3.

No chocolate ready made, or cocoa paste, to be imported, on pain of forfeiting such chocolate or cocoa paste, with the package, and double the value, 10 Geo. 1. c. 10. § 2.

2*s.* *per lb.* on coffee, 10 Geo. 1. c. 10. § 4. [only 1*s.* 6*d.* *per lb.* on plantation coffee, 5 Geo. 2. c. 24.] additional duty of 1*s.* *per lb.* 32 Geo. 2. c. 10. § 10.

1*s.* 6*d.* *per lb.* on chocolate, 10 Geo. 1. c. 10. § 6. additional duty of 9*d.* *per lb.* 32 Geo. 2. c. 10. § 10.

Commissioners to be appointed by the treasury; and the powers of the excise laws to be extended to those duties, 10 Geo. 1. c. 10. § 7, 8, 42.

Ware-houses and places for keeping coffee, tea, cocoa nuts or chocolate, or making chocolate, to be entered at the office within the limits of which such ware-houses are, on pain of forfeiting 200*l.* with the coffee, &c. and package, 10 Geo. 1. c. 10. § 9, 10.

Before coffee, tea, cocoa nuts or chocolate, be brought into any ware-house, notice is to be given to the officer of the division, and a certificate left with him of the payment of the duties on coffee tea or chocolate, signed by the officer of the division from whence the goods are brought, on pain of forfeiting the goods and treble the value, with the package: and in case of bringing in cocoa nuts, a certificate that they have been entered with the officer of the customs, 10 Geo. 1. c. 10. § 11.

Officers in the day may enter all ware-houses, &c. used for keeping coffee, tea, cocoa nuts or chocolate, and take account of the quantity and sorts, 10 Geo. 1. c. 10. § 12.

Owners to keep weights and scales, and assist the officer in weighing, 10 Geo. 1. c. 10. § 12.

100*l.* penalty for hindering the officer to enter and take account, or neglecting to keep weights

Coffee Tea and Chocolate.

and scales, or to assist in weighing, or obstructing the officer in the execution of any powers, 10 Geo. 1. c. 10. § 12.

On oath before two commissioners within the bills of mortality, or elsewhere before a justice, of the cause of suspicion that coffee, &c. is concealed, they are to authorize the officer to enter (if by night with a constable) all suspected places, and to seize the goods concealed, with the package, 10 Geo. 1. c. 10. § 13.

100*l.* penalty for obstructing, 10 Geo. 1. c. 10. § 13.

No coffee, &c. to be sold but in places entered, on pain of forfeiting the coffee, &c. and the treble value, with the package, 10 Geo. 1. c. 10. § 14.

Where more than 6*lb.* is sold, the officer shall, without fee, give the buyer a certificate, 10 Geo. 1. c. 10. § 15.

Any greater quantity than 6*lb.* carried without such a permit, shall be forfeited, with the package, 10 Geo. 1. c. 10. § 16.

In the permit the officer is to limit the time for which it shall be in force, 10 Geo. 1. c. 10. § 16.

Entries of chocolate to be made weekly within the bills of mortality, and every six weeks in other parts: 50*l.* penalty for neglect: the entries to be made on oath, without fee, before an officer appointed by the commissioners to attend at the head office within the bills of mortality; and in other parts before the collectors and supervisors, 10 Geo. 1. c. 10. § 17.

None obliged to travel further than the next market town to make entries, 10 Geo. 1. c. 10. § 17.

Duty on chocolate made within the bills of mortality to be paid weekly, in other parts within six weeks, under penalty of 50*l.* and being disabled to carry out chocolate till payment of all the duties, on pain of forfeiting treble the value, 10 Geo. 1. c. 10. § 18.

All chocolate to be inclosed in stamped papers, containing each 1*lb.* 10 Geo. 1. c. 10. § 19.

Regulations concerning the duty on chocolate that was stock in hand 24 June 1724, 10 Geo. 1. c. 10. § 20, 21.

500*l.* penalty and 12 months imprisonment for counterfeiting the stamp, or selling chocolate with a counterfeit stamp, 10 Geo. 1. c. 10. § 22. or for fixing papers with the stamp, on chocolate that has not paid the duty, 11 Geo. 1. c. 30. § 13.

On three days notice in writing, officer to give permission in writing (without fee) for making a specified quantity of chocolate for private use, 10 Geo. 1. c. 10. § 23.

The chocolate so made, within three days after it is finished, to be entered, and the duty paid, and to be wrapt up in stamped paper, on pain of forfeiting the chocolate and treble the value, 10 Geo. 1. c. 10. § 24.

None to make for private use less than half an hundred weight of cocoa nuts at a time, 10 Geo. 1. c. 10. § 25.

Coffee tea and cocoa nuts imported to be entered at the custom house, and lodged in ware-houses provided by the importer, and approved by the commissioners of the customs: such part

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Coffee Tea and Chocolate.

- part as is for home-consumption to be entered, and the inland duties paid at the next office; and on producing a certificate from the collector, of the payment of the duties, the warehouse-keeper is to deliver out so much with a permit: Such part as is to be exported is to be delivered on security not to re-land, 10 Geo. 1. c. 10. § 26.
- Coffee tea and cocoa nuts imported, and not warehoused, &c. forfeited, with the package, horses and carts, 10 Geo. 1. c. 10. § 27.
- In disputes, proof of paying the duties to lie on the claimer, 10 Geo. 1. c. 10. § 28.
- Ware-house-keeper to enter in a book all coffee tea and cocoa nuts brought in, and to transmit accounts on oath every six weeks, or oftner if required, to the commissioners of the customs, and of the inland duties: and if it appear that any such goods have been unduly delivered, the ware-house-keeper is incapable of any office, and forfeits 100*l.* 10 Geo. 1. c. 10. § 29.
- Owner of the goods and warehouse-keeper to have distinct locks and keys, 10 Geo. 1. c. 10. § 30.
- Warehouse-keeper and officer to attend at reasonable times, 10 Geo. 1. c. 10. § 30.
- Commissioners of the duties to provide houses for roasting coffee berries, and persons to attend them, 10 Geo. 1. c. 10. § 31.
- On producing certificates of the payment of the duties, coffee to be roasted for 8*s.* per C. 10 Geo. 1. c. 10. § 31.
- Dealers may send their own roasters, and in that case shall pay only 3*s.* per C. 10 Geo. 1. c. 10. § 32.
- During the continuing such houses, no coffee to be roasted elsewhere, on forfeiture of the coffee and 5*s.* per *lb.* 10 Geo. 1. c. 10. § 33.
- Officer or roaster not attending forfeits 10*l.* the first offence, and for the second 20*l.* and is incapable, 10 Geo. 1. c. 10. § 34.
- Not less than 1 C. weight of coffee tea or cocoa nuts to be delivered out of the ware-house at a time, unless imported in less quantities, 10 Geo. 1. c. 10. § 34.
- Sellers and keepers of coffee and chocolate houses to keep accounts of quantities under 6*lb.* daily sold or consumed, and to set down the totals every night; also in another book, every parcel sold above 6*lb.* Books to be prepared by the commissioners, of which each seller is to have but one of each sort at a time; and when filled up, to deliver them back on oath; such books to lie open for perusal of officers: 100*l.* penalty on default, 10 Geo. 1. c. 10. § 35.
- Regulations concerning coffee and tea in warehouses on 24 June 1724, 10 Geo. 1. c. 10. § 36, 37, 38.
- Coffee, tea, chocolate or cocoa nuts, concealed, forfeited, with the package and treble the value, 10 Geo. 1. c. 10. § 39.
- 50*l.* penalty for assaulting or resisting an officer, or rescuing, or destroying coffee seized, 10 Geo. 1. c. 10. § 40.
- The old subsidy on tea to be paid according to the reduced value, after deducting the customs,

Coffee Tea and Chocolate.

- &c. from the gross price at the *India* company's sales, 10 Geo. 1. c. 10. § 47.
- Coffee rated at 7*l.* per C. cocoa nuts at 50*s.* per C. 10 Geo. 1. c. 10. § 48.
- Former customs on coffee tea and cocoa nuts still to be paid, 10 Geo. 1. c. 10. § 49.
- No new power given to import tea, 10 Geo. 1. c. 10. § 50.
- Officers of excise may search ships for coffee, &c. brandy, and other exciseable liquors, and make seizures, as officers of the customs may do, 11 Geo. 1. c. 30. § 1.
- Sellers of brandy, &c. having above 6*lb.* of coffee, tea, chocolate or cocoa nuts, deemed dealers in those commodities, 11 Geo. 1. c. 30. § 4.
- 100*l.* penalty for adulterating tea, and the tea forfeited, 11 Geo. 1. c. 30. § 5. 10*l.* penalty for every *lb.* 4 Geo. 2. c. 14. § 11.
- No tea to be imported but from the place of its growth. 11 Geo. 1. c. 30. § 8.
- 100*l.* penalty for mixing grease or other thing with coffee in the roasting, to increase the weight; and on the dealer buying or selling it, 11 Geo. 1. c. 30. § 9.
- Taking a permit, and not removing the coffee, &c. within the time limited, or otherwise returning the permit, forfeits treble the value, 11 Geo. 1. c. 30. § 10.
- If there does not appear a decrease of stock to answer the removal, the officer is to seize a like quantity, 11 Geo. 1. c. 30. § 10.
- None to take a permit but by direction of him from whose stock the removal is to be, on penalty of 50*l.* and in default of payment imprisonment for three months, 11 Geo. 1. c. 30. § 10.
- Oaths and affirmations to be administered by persons authorized by the commissioners within the bills of mortality, and in other parts by the collectors and supervisors, 11 Geo. 1. c. 30. § 11.
- On officer's complaint, commissioners or justices to summon suspected persons to produce their books of entries on oath, 11 Geo. 1. c. 30. § 12. 20*l.* penalty for refusal. *ibid.*
- Damaged chocolate may be opened in the presence of an officer, and worked over again, and may be restamped on payment of the duties for so much as is added, 11 Geo. 1. c. 30. § 14.
- On reworking, proof to be made that all the duties have been paid for the cocoa nuts, and for the cocoa nuts added, and that all the chocolate was duly entered; before the commissioners within the bills of mortality, and before two justices in other parts, 11 Geo. 1. c. 30. § 15.
- When chocolate is seized and warehoused, the seizer or buyer entering it, and paying the duties, is to have a certificate from the collector, expressing the quantity and the time when, and the ware-house from which it is to be taken, that it may be inclosed in stamped papers, 11 Geo. 1. c. 30. § 22.
- Tea or coffee, or foreign exciseable liquors seized, to be sold at *London* or *Edinburgh*, 12 Geo. 1. c. 28. § 1.

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Coffee Tea and Chocolate.

Person making seizure to have one-third of the produce free from charges, 12 Geo. 1. c. 28. § 2. and the remainder, after paying the charges, to be paid as is practised concerning the King's moiety, 12 Geo. 1. c. 28. § 4, 5. The officer seizing to have one moiety, and the other moiety to be paid into the exchequer, 3 Geo. 3. c. 22. § 1.

Tea seized, and not worth 5*s.* *per lb.* to be burnt, and the seizer, to be rewarded as the commissioners shall think fit, not exceeding 1*s.* 6*d.* *per lb.* 12 Geo. 1. c. 28. § 3. not exceeding 2*s.* 6*d.* *per lb.* 3 Geo. 3. c. 22. § 2.

None intitled to a reward unless notice be given to the next officer of excise, or supervisor of the district, within 48 hours after seizure, who is to take an account of the species and quantities: and the goods are not to be removed without a permit signed by such officer of excise, under penalty of being resealed, 12 Geo. 1. c. 28. § 6.

No officer of customs excise or inland duties to deal in tea or coffee, or exciseable liquors, under penalty of 50*l.* losing his office, and being incapable, 12 Geo. 1. c. 28. § 7.

No dealer in cocoa nuts to dispose of less than 28*lb.* at one time, and to enter in a book to whom they are sold, to be perused by the officer; under penalty of 20*l.* for every pound of cocoa nuts disposed of otherwise, 12 Geo. 1. c. 28. § 29.

10*l.* penalty *per lb.* on dealers sophisticating tea, or selling or having sophisticated tea, 4 Geo. 2. c. 14. § 11.

Cocoa nut-shells or husks imported without the nuts, may be seized by any officer of customs or excise, with the package, and, after condemnation, destroyed or disposed of as the commissioners think fit: the officer seizing to be rewarded, not exceeding 20*l.* *per C.* 4 Geo. 2. c. 14. § 12.

Additional inland duty of 1*s.* *per lb.* on coffee, and 9*d.* *per lb.* on chocolate, 32 Geo. 2. c. 10. § 10.

90*lb.* of roasted coffee (being stock in hand 1759) charged as 112*lb.* of raw coffee, 32 Geo. 2. c. 10. § 13.

New stamps to denote the additional duty, 32 Geo. 2. c. 10. § 14.

500*l.* penalty, and one year's imprisonment, for forging the stamps, or using them fraudulently, 32 Geo. 2. c. 10. § 14.

Penalty of concealing coffee or chocolate that was stock in hand in 1759, 32 Geo. 2. c. 10. § 15.

Makers of chocolate to make entries, and produce the chocolate at the proper offices in parcels of 1*lb.* $\frac{1}{2}$ *lb.* or $\frac{1}{4}$ *lb.* weight, tied with thread in papers; under penalty of 20*s.* *per lb.* of chocolate not produced; the parcels to be stamped by the officers, 32 Geo. 2. c. 10. § 16.

Not less than $\frac{1}{4}$ *lb.* to be sold, nor without being stamped and tied up, and unopened; on forfeiture of 20*l.* 32 Geo. 2. c. 10. § 17.

Plantation Coffee.

Coffee of the plantations to pay only 1*s.* 6*d.* inland duty, 5 Geo. 2. c. 24. § 1.

Before coffee is shipped in the plantations, the planter, or his agent, to make oath before two

Coffee Tea and Chocolate.

justices near, that it is of his growth; which oath is to be produced to the collector comptroller or naval officer; and the person shipping to make oath, before two of them, that the coffee there shipped is the same mentioned in the planter's oath: and the collector, &c. are to give a certificate of such affidavit to the master of the ship, who, before clearing, is to make oath that he has received such coffee, and no other, nor will receive any other before his arrival in *Great Britain*: certificates of such affidavits to be produced to the collector and comptroller of the customs at the port of delivery; and also a certificate from the collector comptroller and naval officer, or two of them, at the port of lading, specifying the particular quantities of coffee, and the package marks and weights: the master of the ship also to make oath that the coffee mentioned in the certificates was taken on board, and no other: and upon entry at the custom-house, and paying or securing the duties, a mark to be set on each parcel, and such parcels to be lodged in ware-houses according to 10 Geo. 1. c. 10. and the importer, or his agent, to deliver to the collector of the inland duties the certificates and affidavits, 5 Geo. 2. c. 24. § 3.

Fee of 5*s.* to the collector comptroller or naval officer in the plantations, for the oath and certificate, 5 Geo. 2. c. 24. § 3.

200*l.* penalty and three months imprisonment on the master of a ship receiving or landing in the plantations coffee of foreign growth, except from *Great Britain*, and the coffee forfeited; the forfeiture, &c. recovered in any court in the King's dominions in *Europe*, to be applied, half to the King, and half to the informer; being recovered in the plantations, one third to the King, one third to the governor, and one third to the informer; 5 Geo. 2. c. 24. § 4.

200*l.* penalty and imprisonment for 12 months for making a false oath; 200*l.* penalty for forging a certificate, half to the King, half to the informer; 5 Geo. 2. c. 24. § 5.

Tea only.

Former inland duty upon tea to cease, 18 Geo. 2. c. 26. § 1.

1*s.* *per lb.* and 25 *per cent.* of the price of tea at the *India* company's sales, to be paid by the proprietor to the collector of the inland duties, before the tea is taken out of the *India* company's ware-house, 18 Geo. 2. c. 26. § 2.

Commissioners appointed for the former duties, in pursuance of 10 Geo. 1. c. 10. to be commissioners for the new duties, with the like powers; and the duties applied to the same uses, 18 Geo. 2. c. 26. § 3, 4.

No drawback on exportation 18 Geo. 2. c. 26. § 5.

Commissioners to appoint officers to attend the *India* company's sales, who are to report the price on oath; and may inspect the company's books, 18 Geo. 2. c. 26. § 6.

The best bidder at every sale to deposit 40*s.* for every tub and chest within three days, or to forfeit six times as much, to be recovered by action in any court at *Westminster*, half to the King, and half to the prosecutor: and such teas to be put up to sale again in 14 days, and the former

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Coffee Tea and Chocolate.

former buyer incapable of bidding at any future sale, 18 Geo. 2. c. 26. § 7.

To keep the price of tea upon an equality with other countries, the *India* company may (if necessary) import tea from any part of *Europe* in *British* ships, subject to the duties, by licence from the treasury, 18 Geo. 2. c. 26. § 10, 12.

If the *India* company neglect, licence may be granted to others, 18 Geo. 2. c. 26. § 11.

Tea may be exported to *Ireland* or the plantations without payment of the inland duties, 21 Geo. 2. c. 14. § 1.

The proprietor or exporter to enter the tea for exportation, and give security, to be approved of by the commissioners, in double the value for landing it in *Ireland* or the plantations respectively, and not to carry it to any other place, or re-land it in *Great Britain*, or in *Guernsey Jersey* or *Man*: which bonds shall not be discharged till a certificate be produced from the collector comptroller or surveyor of the customs at the port of delivery, testifying the landing; and the condition shall be to produce such bonds in six months if exported to *Ireland*, or in 18 months if exported to the plantations: and if such certificate is not produced within such time, the commissioners may put the bond in suit, 21 Geo. 2. c. 14. § 1.

On the proprietors. *&c.* producing a certificate signed by the person appointed by four commissioners of the customs, signifying that entry has been made, and the subsidies, *&c.* paid, and a certificate from three of the commissioners of the inland duties that security has been given for the exportation, the warehouse-keeper is to deliver out so much tea as is mentioned in the certificate, with a permit signed by the officer attending the ware-house: the proprietor is to deliver the permit to the searcher at the port of exportation, who may, upon suspicion, open and examine the chests; and if they agree with the entry and permit, he is to re-pack them at his own charge, to be allowed by the commissioners of the customs; but if they do not agree, the goods with the package are forfeited, and may be seized by any officer of the customs, 21 Geo. 2. c. 14. § 1.

No tea to be exported in other package than imported, nor in less quantity than the entire lot sold by the *India* company, under pain of forfeiture, 21 Geo. 2. c. 14. § 2.

Tea so entered for exportation to be marked on the outside package by the searcher on four different parts, after entry and before shipping; and if found on shore again may be seized by any officer of the customs or inland duties, 21 Geo. 2. c. 14. § 3.

The warehouse-keeper to enter all teas so delivered out for exportation, and every three months to transmit an account on oath to the commissioners of the customs and inland duties, who, within a month, are to appoint a person to examine it; and if any tea be delivered for such exportation unduly, the warehouse-keeper is disabled to hold any employment, and forfeits 100*l.* 21 Geo. 2. c. 14. § 4.

Tea above 6*lb.* found in *British* ships from abroad, not belonging to the *East India* company, forfeited, 28 Geo. 2. c. 21.

See Run Goods.

C O N S T A B L E.

20*l.* penalty on a constable, *&c.* refusing to go with an officer of excise, upon request, to do any thing where a constable's presence is necessary, 11 Geo. 1. c. 30. § 31.

Where a constable must be present at a search by night for concealed goods subject to the duties of excise, see under the names of the several kinds of goods.

C O S T S.

Persons sued for any thing done in pursuance of these acts, and prevailing, are to have double costs, 12 Car. 2. c. 23. § 35. cap. 24. § 49. 22 & 23 Car. 2. c. 5. § 13.

A commissioner or sub-commissioner then being a farmer of the excise, giving a corrupt judgment for his own benefit, forfeited double costs: and an appellant unjustly complaining forfeited double costs, 15 Car. 2. c. 11. § 4.

Upon reversal on appeal, the first prosecutor to pay double costs; upon affirmance the appellant to pay double costs to the commissioner complained of, 15 Car. 2. c. 11. § 19.

Persons sued for any thing done in pursuance of the Malt Acts, and prevailing, are to have full costs, 1 Geo. 1. st. 2. c. 2. § 16. So persons sued for acting in pursuance of 6 Geo. 1. c. 21. § 66.

Persons sued for any thing done in pursuance of the under-mentioned acts, and prevailing, are to have treble costs.

10 & 11	W. 3. c. 21.	§ 21.
11 & 12	W. 3. c. 15.	§ 8.
8 Ann.	c. 9.	
9 Ann.	c. 6.	
9 Ann.	c. 11.	
10 Ann.	c. 26.	§ 76.
10 Ann.	c. 19.	§ 123.
8 Geo. 1.	c. 18.	§ 26.
10 Geo. 1.	c. 10.	§ 44.
12 Geo. 1.	c. 28.	§ 34.
9 Geo. 2.	c. 35.	§ 37.
9 Geo. 2.	c. 23.	
10 Geo. 2.	c. 17.	
11 Geo. 2.	c. 26.	§ 3.
16 Geo. 2.	c. 8.	§ 6.
19 Geo. 2.	c. 12.	§ 82.
20 Geo. 2.	c. 10.	§ 52.
21 Geo. 2.	c. 14.	§ 6.
24 Geo. 2.	c. 40.	§ 30.
24 Geo. 2.	c. 41.	§ 34.
29 Geo. 2.	c. 14.	§ 15.
31 Geo. 2.	c. 32.	§ 13.
32 Geo. 2.	c. 10.	§ ult.
33 Geo. 2.	c. 7.	§ 61.
33 Geo. 2.	c. 9.	§ 20.
33 Geo. 2.	c. 28.	§ 16.
1 Geo. 3.	c. 7.	§ ult.
2 Geo. 3.	c. 5.	§ 25.
2 Geo. 3.	c. 14.	§ 6.
3 Geo. 3.	c. 1.	§ 25.
3 Geo. 3.	c. 12.	§ 73.

Persons sued for any thing done in pursuance of the under-mentioned acts, or of any acts then in force relating to the duties of excise, or any duties under the management of the commissioners of excise, and prevailing, are to have treble

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Costs. Curriers.

treble costs, 10 Geo. 2. c. 17. § 6. 18 Geo. 2. c. 26. § 15.

In informations by officers on account of seizures, if the judge certify probable cause of seizure; tho' the verdict be for the claimer, he is to have no costs, 19 Geo. 2. c. 34. § 16.

In actions, indictments, &c. against officers, &c. tho' the verdict be for the plaintiff, if the judge certify probable cause of seizure, the plaintiff, beside his goods, is to have but 2*d.* damages, and no costs: or the defendant is to be fined only 1*s.* 19 Geo. 2. c. 34. § 16.

On appeals concerning the new duty on cyder, the quarter sessions are to give costs, 3 Geo. 3. c. 12. § 25.

C U R R I E R S.

Directions for the due currying of leather, 1 Ja. 1. c. 22. § 22.

No currier to be a tanner, cordwainer, shoemaker, butcher, or other artificer cutting leather, on penalty of 6*s.* 8*d.* for every hide he shall curry, 1 Ja. 1. c. 22. § 25. and see § 6.

Leather brought to a currier shall be curried within eight days in summer, and within 16 days in winter, 1 Ja. 1. c. 22. § 26.

Curried leather shall be searched and sealed by persons appointed by the wardens of the curriers, 1 Ja. 1. c. 22. § 27.

The companies of cordwainers, curriers, girdlers, and sadlers, shall four times a year make search of wares made of tanned leather in *London*, or within three miles; and may seize such as are insufficiently made, 1 Ja. 1. c. 22. § 29, 30.

Eight searchers and sealers to be appointed yearly by the mayor and aldermen of *London* to search and seal leather brought to *Leadenhall-market*, or other markets within three miles of *London*, 1 Ja. 1. c. 22. § 31.

Four of them to be changed yearly, and none to continue above two years, 1 Ja. 1. c. 22. § 36.

The searchers may seize any leather or wares offered to sale or brought to be sealed, being insufficiently tanned, curried, or wrought, 1 Ja. 1. c. 22. § 31, 32, 33.

Upon a seizure six triers to be appointed, 1 Ja. 1. c. 22. § 33, 35.

Mayors or head officers of other towns shall yearly appoint two, three, or more searchers and sealers, who may seize bad leather or wares, 1 Ja. 1. c. 22. § 32.

Upon a seizure six triers to be appointed, 1 Ja. 1. c. 22. § 34, 35.

40*s.* penalty on a searcher refusing to seal good leather, or allowing bad leather, 1 Ja. 1. c. 22. § 37.

20*l.* penalty on searchers taking bribes, or exacting unlawful fees, 1 Ja. 1. c. 22. § 37.

10*l.* penalty on persons elected searchers refusing to serve, 1 Ja. 1. c. 22. § 37.

3*l.* penalty on persons refusing to admit search or seizure, 1 Ja. 1. c. 22. § 40.

Curriers in *London* or within three miles, currying leather insufficiently tanned, or not currying substantially, forfeit the wares or the value, 1 Ja. 1. c. 22. § 44.

All dry currying and frizing construed to be dressing and currying in the manner of *Spanish*

Customs. Cyder, &c.

leather, 1 Ja. 1. c. 22. § 52. Such leather may be used by all artificers, except shoemakers, between *Sept.* and 20 *April*, 1 Ja. 1. c. 22. § 52.

See Leather, Shoe-makers, Tanners.

C U S T O M S. See Run Goods, Smugglers.

C Y D E R and P E R R Y.

Duty on every Hoghead retailed,

s.	d.	
1	3	12 Car. 2. c. 23. § 4.
1	3	12 Car. 2. c. 24. § 18.
1	3	4 W. & M. c. 3. § 2.
1	3	5 W. & M. c. 20. § 10.
1	3	4 Ann. c. 6. § 14.
0	5	8 Ann. c. 7. § 1.
4	0	12 Ann. st. 1. c. 2. § 1. 3 Geo. 3. c. 1. § 5.
4	0	by 3 Geo. 3. c. 12. § 7. on every hoghead made in <i>Great Britain</i> , to be paid by the maker.

14 8 Total.

On every Tun imported,

l.	s.	
0	5	12 Car. 2. c. 23. § 9.
0	5	12 Car. 2. c. 24. § 23.
4	0	4 W. & M. c. 3. § 2.
4	0	5 W. & M. c. 20. § 10.
4	0	4 Ann. c. 6. § 11.
2	0	3 Geo. 3. c. 12. § 6.

14 10 Total.

Excise to be repaid, deducting 3*d.* per tun on exportation, 1 W. & M. c. 22. § 1.

Maker concealing from the officer forfeits 40*s.* per hoghead, 7 & 8 W. 3. c. 30. § 16.

Forfeits 15*l.* on refusing the gager or officer admittance, § 17.

Verjuice made for sale to pay the same duty as cyder and perry, 7 & 8 W. 3. c. 30. § 28.

Persons buying cyder or perry, or fruit to make it, and selling the cyder or perry, are retailers, 8 & 9 W. 3. c. 22. 12 Ann. st. 1. c. 2. § 2.

Informations against makers for mis-entries to be within three months, and notice given within a week after the information laid, 12 & 13 W. 3. c. 11. § 17.

Drawback of 4*s.* per hoghead on *British* cyder or perry exported, 4 Geo. 1. c. 3. § 10.

Before the exportation security to be given that it shall not be re-landed, to the customer or collector for the port of exportation in the King's name, 4 Geo. 1. c. 3. § 8.

On re-landing the cyder or perry, or the value, with the bond, forfeited, 4 Geo. 1. c. 3. § 9.

The exporter is to produce a certificate from the officer who received the duties of the payment thereof, and make oath before the officer of the port that the cyder, &c. exported is the same as mentioned in the certificate; and thereupon the officer of the port is to give the exporter a debenture expressing the quantity exported;

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- ported; which being produced to the collector or officer of the county, &c. he is to repay the duty of 4*s.* per hoghead to the exporter, out of the annual duties arising by the act, 4 Geo. 1. c. 3. § 10.
- Dealers receiving cyder or perry chargeable with the duties, unless they make it appear that it was made of fruit of their own growth, or that the duties have been paid, 4 Geo. 1. c. 3. § 11. And refusing officers admittance in the day to take account of their cyder, &c. forfeit 20*l.* *Ibid.*
- Drawback on *British* cyder and perry exported in smaller quantities than a hoghead, 7 Geo. 1. c. 20. § 31.
- A duty of 4*s.* per hoghead on cyder or perry made in *Great Britain* in 1713, 12 Ann. st. 1. c. 2. § 1. continued annually.
- Cyder or perry used in distilling not charged with the annual duty, 3 Geo. 3. c. 1. § 11.
- Distiller receiving such cyder or perry to give notice in writing to the proper officer 48 hours before he begins to put any into his still: neglecting to give such notice, or disposing of any such cyder or perry, forfeits 5*l.* 3 Geo. 3. c. 1. § 12.
- Buyers of cyder or perry for their private use, not charged with the annual duty, 3 Geo. 3. c. 1. § 24.
- Persons selling less than 20 gallons deemed retailers, 3 Geo. 3. c. 1. § 25.
- Dealers or persons receiving into their custody for sale cyder or perry, or buying fruit to make it, to enter their store-houses, &c. under penalty of 50*l.* for every place used without being entered, 3 Geo. 3. c. 1. § 25.
- The new duties on cyder or perry made in or imported into *England*, to be under the management of the commissioners of excise, 3 Geo. 3. c. 12. § 8.
- Makers not compounding to enter their names, mills, presses, utensils, store-houses, &c. at the next excise office, ten days before they begin to work; on penalty of 25*l.* for every omission, 3 Geo. 3. c. 12. § 9.
- Officers of excise may in the day enter mill-houses, store-houses, &c. to gage and take account of cyder or perry: and are to make report to the commissioners or person by them appointed, leaving a copy with the cyder-maker, 3 Geo. 3. c. 12. § 10.
- The officer's report is a charge on the maker, 3 Geo. 3. c. 12. § 10.
- The duty to be paid within six weeks from the time of making such charge, 3 Geo. 3. c. 12. § 10.
- The usual allowances to be made, 3 Geo. 3. c. 12. § 11.
- Persons intending to sell or remove cyder or perry made before 5 *July*, 1763, are, ten days before that day, to send an account thereof to the next office; after which the officers may enter the places where it is kept, and gage and take account of it; and upon request are to grant permits from time to time for the removal of it, expressing that it was made before the commencement of the new duty, 3 Geo. 3. c. 12. § 12.
- Not more than six gallons of cyder or perry to be carried by land or water, without a permit describing the liquor and the persons and place

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- from whom, and the place to which it is carried, &c. and expressing the time for which the permit is in force: which the officers are to give without fee, 3 Geo. 3. c. 12. § 13.
- Cyder or perry unduly removing without such permit, forfeited with the package, and may be seized by any officer of excise, 3 Geo. 3. c. 12. § 13.
- Persons making cyder or perry for the use of their own family only, may compound for the duty at 5*s.* per head per annum, 3 Geo. 3. c. 12. § 14.
- A list, signed by the compounder, of the persons in his family by name, to be given to the collector or supervisor of the district, or such person as the commissioners shall appoint, 3 Geo. 3. c. 12. § 14.
- The money to be paid at the time of making the composition, annually, 3 Geo. 3. c. 12. § 14.
- Houses, cellars, &c. of compounders duly making their payments, not liable to the search of excise officers, 3 Geo. 3. c. 12. § 14.
- Upon increase of the family an additional list to be given, and a proportionable composition paid, *viz.* 5*d.* for every month to come in the current year, for each person added, 3 Geo. 3. c. 12. § 14.
- Fresh lists to be given every year, 3 Geo. 3. c. 12. § 14.
- On neglect to give a fresh list ten days after the end of the year, to be charged with 4*s.* for every hoghead in his custody, and to be subject to survey, 3 Geo. 3. c. 12. § 14.
- 20*l.* penalty on giving a false list, or neglecting to give an additional list upon an increase of the family, 3 Geo. 3. c. 12. § 14.
- Children under eight years old not to be inserted in such lists, 3 Geo. 3. c. 12. § 15.
- Compounders may sell or remove their cyder or perry, giving two days notice to the officer, specifying the quantity, the place where kept, and the place to which it is to be removed, 3 Geo. 3. c. 12. § 16.
- Thereupon the officer is to attend and gage and take account of the quantity, and to charge the duties; and to make report to the commissioners, leaving a copy; which report is a charge upon the owner, 3 Geo. 3. c. 12. § 16.
- The cyder or perry afterwards not to be removed without permit, 3 Geo. 3. c. 12. § 16.
- 20*l.* penalty on a compounder fraudulently selling or removing, &c. 3 Geo. 3. c. 12. § 16.
- No compounder to lend or let out his mill or other utensils, without giving three days notice to the officer to attend, and charge the duties; unless the cyder or perry there made be the property of a compounder, or person not liable to the duties; such cyder or perry not to be removed without a permit, 3 Geo. 3. c. 12. § 17.
- 10*l.* penalty for lending or letting out without such notice, 3 Geo. 3. c. 12. § 17.
- Persons using their own mill or press, or procuring cyder or perry to be made at the mill or press of any other, deemed makers, 3 Geo. 3. c. 12. § 18.
- Compounders for malt not liable to pay or compound for the duty on cyder, &c. made for the use of their families only, 3 Geo. 3. c. 12. § 19.
- Occupiers of tenements not rated above 40*s.* per annum to the Land-tax, and not making above

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four hogheads of cyder and perry together in a year, not liable to these duties, 3 Geo. 3. c. 12. § 20.

Drawback of these duties, on cyder and perry exported, or distilled into low-wines and spirits; in the same manner as former duties are drawn back, 3 Geo. 3. c. 12. § 21.

On proof that cyder or perry hath paid this duty, and being unfit for sale hath been charged with the duties on vinegar, the duty to be allowed by three commissioners or two justices in their several jurisdictions, 3 Geo. 3. c. 12. § 21.

50*l.* penalty on opposing an officer, or rescuing, or endeavouring to rescue cyder or perry seized, or staying or damaging the casks, 3 Geo. 3. c. 12. § 22.

Informations against makers of cyder or perry to be laid within three months after the offence; and notice in writing to be given the defendant or left at his house, within a week after entering the information, 3 Geo. 3. c. 12. § 23.

Persons aggrieved by any order of justices may appeal to the next quarter sessions, whole judgement shall be final, 3 Geo. 3. c. 12. § 24.

Appellant to give the other party six days notice before the sessions, 3 Geo. 3. c. 12. § 25.

The quarter sessions to give costs, to be levied by warrant of two justices, 3 Geo. 3. c. 12. § 25.

If there be not six days before the next sessions, appeal may be to the next following, 3 Geo. 3. c. 12. § 26.

Appeals to be heard on the merits, and defects of form rectified, 3 Geo. 3. c. 12. § 27.

Duty on cyder or perry from *Jersey*, *Guernsey*, *Sark*, or *Alderney*, to be paid by the importer before landing, on penalty of forfeiture, 3 Geo. 3. c. 12. § 30.

Amendment of Cyder Act, 4 Geo. 3. c. 7. § 8.

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Removing low-wines after account taken, without drawing off a second time, forfeit 5*s.* per gallon, 1 W. & M. c. 24. § 3.

Refusing to admit gagers forfeit the penalties of former acts without proof of having sold, 1 W. & M. c. 24. § 9.

Any persons may distil for sale low-wines or spirits from drink brewed from malted corn, 2 W. & M. ft. 2. c. 9. § 11.

Charters for the sole making brandy or spirits, void, 2 W. & M. ft. 2. c. 9. § 13.

20*l.* penalty for setting up, using, or altering any vessel for making low-wines, or spirits, &c. for sale; or keeping or using any concealed warehouse, &c. for laying wash, or spirits, &c. for sale, without giving notice at the next excise office, 3 & 4 W. & M. c. 15. § 1.

20*l.* penalty on the person in whose house, &c. *Ibid.*

5*s.* penalty for every gallon of low-wines or spirits concealed from the gager, 3 & 4 W. & M. c. 15. § 2.

Distillers to draw their low-wines from drink made of malted corn without mixture, 2 W. & M. ft. 2. c. 9. § 3. 7 & 8 W. 3. c. 30. § 7.

Distillers not to prepare or receive any wash from melasses or other materials, till all the liquors made from corn be distilled; on pain of forfeiture 5*l.* for every barrel of such liquors from

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corn found undistilled, 2 W. & M. ft. 2. c. 9. § 4. 7 & 8 W. 3. c. 30. § 8.

Where decayed wines, &c. are found, 20*l.* penalty on distiller refusing to permit the gager to examine the still, 7 & 8 W. 3. c. 30. § 12.

Stills and utensils liable to duties and penalties, 7 & 8 W. 3. c. 30. § 13.

Distillers not to set stills at work or carry out spirits, &c. in the night, without notice to an officer, under penalty of 10*l.* 2 W. & M. ft. 2. c. 9. § 8. 7 & 8 W. 3. c. 30. § 15.

Setting up, or altering any tun, &c. or keeping any concealed tun, &c. or warehouse, &c. without giving notice at the next excise office, forfeits 20*l.* for every such tun, &c. or place, 8 & 9 W. 3. c. 19. § 10.

The person in whose house, &c. forfeits 50*l.* *Ibid.*

Persons keeping materials fit for distillation, and a still or stills containing 20 gallons, are common distillers liable to the excise, 8 & 9 W. 3. c. 19. § 11.

Persons setting up works for distilling malt-drink or cyder, paying the duties, and giving notice of such works to the commissioners in ten days after entering on them, may distil for sale, 8 & 9 W. 3. c. 19. § 13.

Penalty on distillers keeping any private pipe or hole in any back or vessel, 100*l.* for each pipe, &c. 10 & 11 W. 3. c. 4. § 3.

Officers may in the day and in presence of a constable, and after request, break up ground in or near a distilling-house, or any wall, to search for concealed pipes, and cut away such pipes; and turn cocks to examine pipes, 10 & 11 W. 3. c. 4. § 4.

If no private pipe, &c. be found, officer to make satisfaction, 10 & 11 W. 3. c. 4. § 5.

100*l.* penalty for obstructing the officer, 10 & 11 W. 3. c. 4. § 5.

Officer making affidavit of suspicion of a concealed still, &c. may by warrant of a justice and in presence of a constable, in the day, break open a house, and seize the vessels and spirits, &c. found there, 10 & 11 W. 3. c. 4. § 7.

Such vessels and spirits, &c. are to be kept where found, and if not claimed in 20 days, to be sold at the next general sale appointed by the commissioners, and the produce applied half to the informer, and half to the King, 10 & 11 W. 3. c. 4. § 7.

If such vessels be claimed, the claimer forfeits for every warehouse, &c. where found, and for every still or vessel found 200*l.* 10 & 11 W. 3. c. 4. § 7.

The proprietor of such still or vessel, tho' not claiming, or the person in whose custody it is found, forfeits for every such still, &c. 200*l.* 10 & 11 W. 3. c. 21. § 23.

If no private vessel be found, officer to make satisfaction, 10 & 11 W. 3. c. 4. § 8.

200*l.* penalty for obstructing the officer, 10 & 11 W. 3. c. 4. § 8.

All spirits made from a mixture of spirits with any liquor but water charged with the duties then imposed on low-wines drawn from foreign materials, *viz.* 8*d.* per gallon, 10 & 11 W. 3. c. 4. § 9.

Gager to keep an account of distiller's wash; and upon any decrease to charge $\frac{1}{4}$ of such decrease

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crease as low-wines, and $\frac{2}{3}$ of such low-wines (*i. e.* $\frac{1}{3}$ of the decrease of wash) as proof spirits, 10 & 11 W. 3. c. 21. § 22. to charge $\frac{1}{3}$ of such low-wines (*i. e.* $\frac{2}{3}$ of the decrease of wash) as proof spirits, if the wash missing were drawn from malt, 4 Ann. c. 12. § 4. To charge $\frac{1}{3}$ of the decrease of wash drawn from cyder or perry as low-wines, and $\frac{1}{2}$ of such low-wines (*i. e.* $\frac{1}{2}$ of the decrease of wash) as proof spirits, 4 Ann. c. 12. § 4.

Informations against distillers, vinegar or cyder-makers, for mis-entries, to be within three months, and notice given within a week after the information laid, 12 & 13 W. 3. c. 11. § 17.

Distillers and dealers in spirits to enter all their shops, cellars, and places used for keeping spirits, either *British* or foreign, at the excise office within whole limits such places are; under penalty of 20*l.* and forfeiture of the brandy, &c. and casks found therein, 6 Geo. 1. c. 21. § 11, 12.

No spirits to be brought into such warehouse, &c. without notice to the officer, and producing a certificate that the duties have been paid; or the spirits condemned as forfeited; or were part of the stock of some importer, distiller or dealer, of which an account had been taken; and expressing the quantity and quality; on pain of forfeiting the spirits with the casks, 6 Geo. 1. c. 21. § 13.

Officers may enter ware-houses (if by night in the presence of a peace officer) to take account of spirits, 6 Geo. 1. c. 21. § 14.

50*l.* penalty for obstructing the officer, 6 Geo. 1. c. 21. § 14.

No spirits to be sold or exposed but in places entered, on forfeiture of 40*s.* *per* gallon, 6 Geo. 1. c. 21. § 15.

For spirits sold in places entered, the officer, at the request of the seller, is to give to the buyer, without fee, certificates of the quantity sold, and the names of seller and buyer, and that the duty has been paid, or the spirits were condemned, or part of stock accounted for, to prevent its being seized, 6 Geo. 1. c. 21. § 16.

Persons having in their custody more than 63 gallons deemed dealers, 6 Geo. 1. c. 21. § 18.

Distillers not to act as justices in execution of 9 Geo. 2. c. 23. 10 Geo. 2. c. 17. or 11 Geo. 2. c. 25. (against retailing spirituous liquors without licence) 11 Geo. 2. c. 26. § 8.

Distillers to enter all their vessels used for distilling or keeping spirits, or for brewing or keeping after-runings, which are not to exceed two; on pain of forfeiting for every vessel not entered 50*l.* and the distiller is to shew his vessels to the officer, and the officer to mark them. 24 Geo. 2. c. 40. § 18.

Vessels unmarked to be deemed unentered, and 20*l.* penalty for defacing the mark, 24 Geo. 2. c. 40. § 18.

Gager may take samples, paying for low wines or spirits at the rate of 10*s.* *per* gallon, and for feints or spent wash 1*s.* *per* gallon. 50*l.* penalty for obstructing the gager; 24 Geo. 2. c. 40. § 19.

Distiller to give notice to the gager 24 hours within the limits of the head office, and 48 hours in other places, before he receives any fermented wash, of the quantity, species, and

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the time of receiving; under penalty of 50*l.* 24 Geo. 2. c. 40. § 20.

Brewers, inn-keepers, distillers, or dealers in spirits, not to act as justices in execution of the acts relating to the distillery, or the duties on spirits, 24 Geo. 2. c. 40. § 22.

Persons making or keeping materials fit for distillation, and having any still or stills containing separately or together 10 gallons, deemed common distillers, 33 Geo. 2. c. 9. § 13.

No distiller to charge his still without six hours notice to the officer, on penalty of 100*l.* unless between five in the morning and eight in the evening from *Michaelmas* to *Lady-day*, and from *Lady-day* to *Michaelmas* between three in the morning and nine in the evening, 33 Geo. 2. c. 9. § 14.

50*l.* penalty on using more wheat than one quarter to two quarters of other grain, 33 Geo. 2. c. 9. § 15.

100*l.* penalty on malt distillers making spirits into gin, brandy, or other compound spirituous liquors: and his heirs or executors not intitled to recover any debt on that trade, 33 Geo. 2. c. 9. § 17. *Repealed* 2 Geo. 3. c. 5. § 3.

No person making or rectifying spirits for sale, or dealing in spirituous liquors, shall keep any still or stills, not containing together at least 100 gallons, 2 Geo. 3. c. 5. § 4.

Such stills as contain less than 100 gallons each, to be placed together in one room, 2 Geo. 3. c. 5. § 4.

Persons dealing in any exciseable liquors, and distilling spirits, are deemed common distillers, 2 Geo. 3. c. 5. § 4.

Low wines and spirits made for exportation are exempted from the excise, 2 Geo. 3. c. 5. § 5.

Distillers making spirits for exportation, are to make entry at the next excise office four days before they begin to brew corn, or mix other materials, of all their stills, casks, vessels, warehouses, &c. and are to insert in such entry the day when they intend to brew corn, or mix other materials: and, during the continuance of such entry, are to give notice in writing at the next excise office, or to the officer, four hours before they begin any subsequent brewing or mixing, and insert therein the hour when they intend to begin; and give like notice of pumping up the wash into the still, 2 Geo. 3. c. 5. § 7.

100*l.* penalty for neglecting to make such entry, or give such notices, or to insert therein the day or hour of beginning, 2 Geo. 3. c. 5. § 7.

If they do not begin to brew, &c. on the day mentioned in the entry, or within four hours after, or to proceed according to the notices at the hour therein mentioned, or within two hours after, fresh entry is to be made, or notice given, 2 Geo. 3. c. 5. § 7.

No distiller is to distil for exportation, unless his wash-still contains 1,600 gallons, and his spirit-still 800 gallons, 2 Geo. 3. c. 5. § 8.

No distiller is to distil for exportation, unless he has distilled into spirits all the wash and low wines in his custody intended for home-consumption, 48 hours before the day mentioned in his entry for beginning to work for exportation, 2 Geo. 3. c. 5. § 8.

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When all the wash, &c. intended for exportation is distilled into spirits, and the spirits locked up, the distiller may withdraw his entry for exportation, and make a like entry for making spirits for home-consumption, and six days after may begin to brew or mix materials for making spirits for home-consumption, 2 Geo. 3. c. 5. § 9.

200*l.* penalty for beginning to work for home-consumption contrary to any of the last mentioned directions, 2 Geo. 3. c. 5. § 9.

The wash for making spirits for exportation is to be pumped into the still in the presence of an officer, 2 Geo. 3. c. 5. § 10.

And the low wines to be drawn off immediately from the still into an entered vessel, and to be gaged, 2 Geo. 3. c. 5. § 10.

And the spirits to run immediately from the still into a cask large enough to contain the whole produce from each still, when made of the proper strength, 2 Geo. 3. c. 5. § 10.

When the whole quantity is collected in such cask, they are to be made up immediately to the strength of one to six under hydrometer proof, in the presence of the officer, and there to be gaged, 2 Geo. 3. c. 5. § 10.

Such spirits are to be immediately put into casks, and secured in the presence of the officer, in an entered ware-house, approved of in writing by the surveyors of the district, separate from all spirits made for home consumption, 2 Geo. 3. c. 5. § 10.

Such ware-house is to be locked up under three locks and keys; one to be provided by the distiller, and the other two by the surveyor at the expence of the distiller; and one key to be kept by the distiller, another by the surveyor, and the third by the officer, 2 Geo. 3. c. 5. § 10.

500*l.* penalty on making spirits for exportation in any manner contrary to the said directions, or hindering the officer from taking samples, or opening the locks in the absence of the surveyor and officer, or altering the ware-house without notice, or unduly removing the spirits, or the wash or low wines, 2 Geo. 3. c. 5. § 10.

Such spirits may be sent by the maker to another distiller, on the maker and receiver giving bond, with security, in double the value and double the duties on home consumption, for the due exportation within three months; and upon leave in writing from the commissioners, and 24 hours notice to the officer, and a permit for the removal, 2 Geo. 3. c. 5. § 11.

The distiller so receiving them to be under the same regulations as the maker, 2 Geo. 3. c. 5. § 11.

No raw unrectified spirits to be exported, 2 Geo. 3. c. 5. § 12.

When a distiller for exportation is desirous of taking his spirits out of the ware-house to be rectified, or to be shipped, he is to give notice to the surveyor or officer of excise of the district four hours before, and insert therein the day and hour when he intends to take them out, and the quantity and quality of the spirits, and whether raw or rectified, and out of what ware-house, and whether for rectification, and by whom, or for exportation, or to

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be sent coastwise, and to whom, and to what port, and whether for merchandize or for stores, 2 Geo. 3. c. 5. § 12.

The surveyor is to attend according to such notice, and see the spirits taken out, and take an account of them, 2 Geo. 3. c. 5. § 12.

If the distiller does not proceed to take the spirits out of the ware-house within two hours after the time mentioned in the notice, such notice is void, and a fresh notice is to be given, 2 Geo. 3. c. 5. § 12.

100*l.* penalty for neglecting to give such notice, &c. 2 Geo. 3. c. 5. § 12.

When raw spirits are taken out, they are to be put into the still in the presence of the officer, and rectified forthwith, and to be run off immediately from the still into such cask as is directed for spirits immediately distilled from low wines; and to be made up in presence of the officer to the strength of one to six under hydrometer proof, and to be gaged and put into casks, and directly carried on ship-board, or to be locked up again in the ware-house, 2 Geo. 3. c. 5. § 13.

If there be not time to lock them all up in the ware-house the same day, the officer is to gage them, and secure the lid of the spirit-cask, and take samples, and lock them up in the ware-house next morning, 2 Geo. 3. c. 5. § 14.

If there be any decrease or removal, the distiller is to be charged for the spirits so decreased or removed, with double the duties on home-consumption. 2 Geo. 3. c. 5. § 14.

Spirits made for exportation, and warehoused, may, by direction of two commissioners of excise, be delivered to the distiller for home-consumption, on payment of 40*l.* 10*s.* per tun, 2 Geo. 3. c. 5. § 15.

A gallon of brandy or spirits of the strength of one to six under hydrometer proof, shall be reckoned at 7*lb.* 13*oz.* the gallon, 2 Geo. 3. c. 5. § 16.

When raw spirits are taken out to be rectified, as many gallons of rectified spirits are to be produced as were delivered out of raw, allowing only for feints and waste, and the difference arising between gaging and weighing, 2 Geo. 3. c. 5. § 17.

Feints to be gaged and secured, and the casks marked, and samples taken, 2 Geo. 3. c. 5. § 17.

Distiller once a month to distill all his feints, and make up the spirits to the strength of one to six under hydrometer proof, which are then to be locked up, 2 Geo. 3. c. 5. § 17.

Double duty to be charged upon a fraudulent decrease of wash, or spirits made for exportation, 2 Geo. 3. c. 5. § 18.

Officer is to secure the heads of the stills, and the pumps, so as to prevent their being used in his absence; also the lid of the low wine and spirit casks, and the safe at the end of the worm, 2 Geo. 3. c. 5. § 18.

When spirits made for exportation are delivered out of the ware-house to be sent coastwise with a permit, in order to be exported, the distiller is to give bond, with security, in double the value of the spirits and double the duties upon home-consumption, for the due landing at the port for which they are entered, 2 Geo. 3. c. 5. § 19.

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Such bonds are not to be discharged till certificate be produced from the officer of the port for which the spirits were entered, testifying the landing, and describing the casks and marks, and the quantity, and that the master of the ship had made oath of the fair landing, and that the spirits were of the same quality as when shipped, and that no part had been diminished or unshipped fraudulently, and testifying that the spirits were since their arrival exported to foreign parts, 2 Geo. 3. c. 5. § 19.

The condition of such coast bonds shall be to produce such certificate within six months, 2 Geo. 3. c. 5. § 19.

Such spirits sent coastwise are to be secured, on landing, in a ware-house provided by the person to whom they were consigned, under two locks and keys, one to be kept by him, and the other by the officer of excise at the port, 2 Geo. 3. c. 5. § 19.

All persons concerned in fraudulently landing or diminishing any spirits sent coastwise, are subject to the penalties of all former acts for enforcing the fair exportation of spirits, 2 Geo. 3. c. 5. § 19.

A bounty of 3*l.* 12*s.* per tun on exportation of spirits made from corn in *Great Britain*, to be paid to the distiller by the commissioners of excise, or their collector, at the port of exportation, 2 Geo. 3. c. 5. § 20.

On entry of spirits for exportation to *Ireland*, *America*, *Africa*, or parts in *Europe* or *Asia*, when the spirits are shipped, the exporter shall give bond, with security in double the value and double the duties on home consumption, that they shall be exported to the place for which they are entered, and not re-landed or carried to any other place. Such bonds are not to be discharged till certificate be produced from the chief officer of the port in *Ireland* or *America*, testifying the landing, and describing the casks and marks and quantity, and that the master of the ship had made oath of the fair landing, and being of the same quality as when shipped, and that no part had been diminished or unshipped fraudulently; and until oath be made by the exporter that, to the best of his knowledge or belief, they have been disposed of at such port, before one of the commissioners of excise in *Great Britain*, or such person as they shall appoint. The condition of such bond shall be to produce such certificate in six months from *Ireland*, in 18 months from *America*. On exportation to other parts of *Europe*, the certificate of landing is to be under the hand of the *British* consul, or person acting as such; and to be produced in 15 months. On exportation to *Africa* or *Asia*, proof is to be made of the landing, &c. by oath of the master of the ship within 18 months from *Africa*. or three years from *Asia*, 2 Geo. 3. c. 5. § 21.

Until such bonds are entered into, the distillers from whose ware-house the spirits are sent, shall be charged with double the duties upon home-consumption, 2 Geo. 3. c. 5. § 21.

100*l.* penalty for obstructing an officer in the execution of the powers of this act, 2 Geo. 3. c. 5. § 22.

Distillers are to give notice in writing to the proper officer 48 hours before putting any cyder or

Entries. Excise.

perry into their still to be drawn into low wines, to intitle them to the exemption from the duty imposed by the malt tax act; and neglecting to give such notice, or disposing of any such cyder or perry, forfeit 5*l.* 3 Geo. 3. c. 1. § 12.

See Brandy, &c. Gagers.

DISTRESS. See Justices.

DRAWBACKS. See Brandy, &c.
and the several kinds of Goods.

E N T R I E S.

No brewer or retailer of beer, spirits, &c. compelled to travel beyond the next market town, and on the market day, to make entries or payments, 12 Car. 2. c. 23. § 18. c. 24. § 32.

On conviction before two commissioners, or persons appointed, of false entry, brewer forfeits, beside other penalties, his allowances for the next six months, 12 Car. 2. c. 23. § 23. cap. 24. § 37.

Brewers not to be prosecuted for mis-entries, if rectified in a week after the gager has delivered them a copy of his return, 15 Car. 2. c. 11. § 6. if they shew the gager all the beer ale and worts of each guile to which the return relates, 1 W. & M. c. 24. § 10.

Persons to attend in every market town, on the market day, to take entries; on pain of 10*l.* for neglect, 15 Car. 2. c. 11. § 10.

Persons tendering entries in a market town, not liable to penalties, 15 Car. 2. c. 11. § 10.

No exciseable liquors coming by coast-coquet (except beer, ale, cyder, perry and metheglin) to be landed without entry, on pain of forfeiting double the value, 15 Car. 2. c. 11. § 18.

No entry of places or utensils, by traders in exciseable goods, legal, unless in the name of the true owner, 18 Geo. 2. c. 26. § 8.

See the several kinds of Goods.

E X C I S E.

3,700*l.* to be paid weekly out of the excise as a fund, 12 & 13 W. 3. c. 12. § 1.

The residue granted towards the support of the King's household, 12 & 13 W. 3. c. 12. § 3.

Annuities of three per cent. granted on the Banker's debt, redeemable on payment of a moiety of the principal, 12 & 13 W. 3. c. 12. § 15.

The expence of keeping up the court of Session in *Scotland*, charged on the customs and excise, 10 Ann. c. 26. § 108.

Informations and proceedings relating to the duties of excise, to be entered in *English*, 6 Geo. 1. c. 21. § 23.

Concealing goods liable to any customs excise or inland duties, forfeits the goods and treble the value; the value to be taken at the price of the best goods of the sort in *London*, 11 Geo. 1. c. 30. § 16, 17.

20*l.* penalty on a constable, &c. refusing to go with an excise officer upon request, to do any thing where a constable's pretence is necessary, 11 Geo. 1. c. 30. § 31.

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In trials relating to the customs or excise, proof that the officer was reputed such, and acted as such, sufficient, without producing his commission or deputation, 11 Geo. 1. c. 30. § 32.
500*l.* penalty for attempting to corrupt an officer of excise, 11 Geo. 1. c. 30. § 40.
In disputes concerning seizures of foreign goods, the proof to be on the claimer, 12 Geo. 1. c. 28. § 8.
All trials of seizures to proceed according to the merits, without inquiring into the exact form of making the seizure, 9 Geo. 2. c. 35. § 34.
If persons in prison on informations relating to the customs excise or salt duties, neglect to plead for one term, the information being delivered to such person or the gaoler, judgement is to be entered by default, and execution awarded against the person and estate, 12 Geo. 1. c. 28. § 27.
No information to be filed for recovery of penalties by the laws of customs or excise, unless entered in the name of the attorney general, or of some officer, 12 Geo. 1. c. 28. § 28.
Person acting as visible owner in any trade subject to the excise, is deemed the owner, and liable to duties and penalties, and the stock subject to the same, 18 Geo. 2. c. 26. § 8.
Penalties and forfeitures of the excise laws applied, half to the crown and half to the informer, 18 Geo. 2. c. 26. § 14. 24 Geo. 2. c. 40. § 29.
Informations against makers of cyder or perry to be laid within three months after the offence, and notice given to the defendant within a week after entering the information, 3 Geo. 3. c. 12. § 23.

Excise Office.

London Westminster Southwark, and the suburbs and parishes within the weekly bills of mortality, to be under the head office, 12 Car. 2. c. 23. § 34. c. 24. § 48. The parish of *St. Mary le bon* added to the jurisdiction of the head office, 24 Geo. 2. c. 40. § 27.
Office to be open from eight till twelve, and from two till five, 12 Car. 2. c. 23. § 34. c. 24. § 48.
From eight in the morning till two in the afternoon, 23 Geo. 2. c. 26. § 12.
An office to be kept in every market town, on the market day, 15 Car. 2. c. 11. § 10.
Notice to be given of such office, *ibid.*
Offices in *Anglesea*, at *Holy-head*, *Newborough*, *Llanerchmeth*, and *Beaumaris*, 1 W. & M. c. 24. § 14.
Head office of excise to be continued, 5 W. & M. c. 7. § 32. for ever, 9 & 10 W. 3. c. 44. § 43.

Commissioners and Officers.

The treasury may farm the duties, giving the refusal to persons named by the justices of peace, 12 Car. 2. c. 23. § 27, 28, 29, 30. & cap. 24. § 41, 42, 43, 44.
Office in *London*, or within 10 miles, to be managed by officers appointed by the King; any two of whom may act, 12 Car. 2. c. 23. § 32. c. 24. § 46. 5 W. & M. c. 20. § 16.

Excise.

None to act in the excise till he has taken the oaths of allegiance and supremacy before two justices in the county where he is employed, or before a baron of the exchequer; and an oath of office, 12 Car. 2. c. 23. § 33. cap. 24. § 47. 15 Car. 2. c. 11. § 27.
So many sub-commissioners, and other officers, to be appointed by the King as he shall think fit, 12 Car. 2. c. 23. § 34. cap. 24. § 48.
The money received to be paid into the receipt of exchequer by the major part of the commissioners, 12 Car. 2. c. 23. § 34. cap. 24. § 48. 4 & 5 W. & M. c. 3. § 4. 5 W. & M. c. 20. § 12.
Commissioners may not be farmers, nor farmers commissioners; under pain of disability to be either, and of answering damages, 15 Car. 2. c. 11. § 2.
Patents to the contrary void, 15 Car. 2. c. 11. § 3.
No commissioner, farmer, brewer or inn-keeper, to act as a justice in excise matters, 15 Car. 2. c. 11. § 8.
No farmer commissioner or officer to take any fee for taking bonds or giving receipts; on penalty of 10*s.* 15 Car. 2. c. 11. § 23.
Farmers to have all the powers of commissioners, except the judicial part, 16 & 17 Car. 2. c. 4.
Commissioner or officer taking money, but of the King, forfeits his office, 1 W. & M. c. 24. § 17.
Influencing elections of members of Parliament, forfeits 100*l.* and disables to bear office, 5 & 6 W. & M. c. 20. § 48. 9 Ann. c. 11. § 49. 10 Ann. c. 19. § 182.
Interior officers to continue, notwithstanding the death or removal of commissioners, 7 & 8 W. 3. c. 30. § 30.
Commissioners misapplying money forfeit their offices, and are incapable of any place of trust, and liable to pay the value of the sums misapplied, to any person who will sue in the courts of *Westminster*, 4 W. & M. c. 3. § 6. 5 W. & M. c. 7. § 30. liable to pay double the sums misapplied, to any person who will sue in any of the King's courts of record, 9 & 10 W. 3. c. 44. § 42.
No members of the house of Commons to be concerned in farming or levying duties, except in the treasury, the customs and excise, 5 W. & M. c. 7. § 57.
No member of the house of Commons to be commissioner or farmer of the excise, or commissioner of appeals, or comptroller or auditor of the excise, 11 & 12 W. 3. c. 2. § 150, 151.
Collectors of the Salt or Stamp duties detaining money, to be dismissed from their employment, and charged with interest at 12 per cent. *per annum*, and liable to answer treble damages to persons grieved: and misapplying, to be dismissed, and rendered incapable of serving, and to forfeit double the sum misapplied to any person intitled to any payment, who will sue, 9 & 10 W. 3. c. 44. § 45.
Receivers collectors and officers for raising the additional excise granted by this act, subject to the penalties of misapplying, 8 Ann. c. 7. § 24.
Officers impowered to make charges on the makers of Candles, to be sworn to the faithful execution

I N D E X.

Excise.

- execution of their office before a commissioner or justice, who are to give them a certificate, 8 Ann. c. 9. § 11.
- Commissioners and officers for the duties on Candles, and other duties granted by this act, liable to penalties for misapplying, 9 Ann. c. 6. § 20.
- Commissioners and officers for the duties on Leather to be sworn, and liable to penalties for misapplying, 9 Ann. c. 11. § 45, 48.
- Commissioners and officers for the duties granted by this act on Sope, Paper, Printed silks, &c. to be sworn; and liable to penalties for misapplying, 10 Ann. c. 19. § 122, 124. 12 Ann. ft. 2. c. 9. § 29.
- Commissioners and officers for the duties on Leather, Starch, gilt and silver Wire, granted by this act, to be sworn, 10 Ann. c. 26. § 75. and liable to penalties for misapplying, § 77.
- Officer making a collusive seizure forfeits 500*l.* and is rendered incapable; and the owner of the goods forfeits treble the value; 5 Geo. 1. c. 11. § 24.
- Officer or importer discovering his accomplices in two months, acquitted, 5 Geo. 1. c. 11. § 25.
- Other person discovering within three months, to have half the King's share of what shall be recovered, 5 Geo. 1. c. 11. § 26.
- Informations and proceedings relating to the duties of excise, to be entered in *English*, 6 Geo. 1. c. 21. § 23.
- Exercising, and being employed, evidence of being an officer, without proving the hand writing of the commissioners, 6 Geo. 1. c. 21. § 24.
- Commissioners and officers for the duties on Coffee Tea and Chocolate to be sworn, and subject to penalties and disabilities for misapplying, 10 Geo. 1. c. 10. § 43, 45.
- Officers of excise may search ships for exciseable goods, and make seizures, as officers of the customs may do, 11 Geo. 1. c. 30. § 1. and seize ships forfeited, as officers of customs may do, 33 Geo. 2. c. 9. § 16.
- In trials relating to the customs or excise, proof that the officer was reputed such, and acted as such, sufficient, without producing his commission or deputation, 11 Geo. 1. c. 30. § 32.
- 500*l.* penalty for attempting to corrupt an officer of excise, 11 Geo. 1. c. 30. § 40.
- 50*l.* penalty for offering to bribe an officer to connive at running goods, or at false entries, 9 Geo. 2. c. 35. § 24.
- No officer of customs or excise, or inland duties, to deal in tea or coffee, or exciseable liquors, under penalty of 50*l.* and of losing his office, and being incapable of any employment in the revenue, 12 Geo. 1. c. 28. § 7.
- Foreign exciseable liquors forfeited may be seized by officers of customs or excise, or persons authorized by warrant from the treasury, or special commission from the King, 8 Geo. 1. c. 18. § 24.
- No officer is liable to a penalty for not leaving a copy of his charge, unless it be required by the trader, in writing, 12 Geo. 1. c. 28. § 30.
- Three commissioners may hear complaints and informations at the head office in *London*, 1 Geo. 2. c. 16. § 4.
- Adjudications, &c. of commissioners may be executed by warrant of any three commissioners, 1 Geo. 2. c. 16. § 5.

Excise. Foreign Liquors.

- Indictments or informations for assaults upon officers may be tried in any county, 9 Geo. 2. c. 35. § 26.
- Persons forcibly obstructing or beating officers of customs or excise on ship-board, to be transported for seven years, 9 Geo. 2. c. 35. § 28.
- Any officer of customs or excise producing his deputation, if required, may go on board any coasting vessel in any port, and search the ship, and continue on board while the ship stays in port, 9 Geo. 2. c. 35. § 29.
- 100*l.* penalty for obstructing such officer, 9 Geo. 2. c. 35. § 29.
- If any persons passing with prohibited or uncustomed goods, and armed with offensive weapons, resist any officers of customs or excise, they may oppose force to force; and if they wound or kill, may plead the general issue; and are to be bailed by any justice, 9 Geo. 2. c. 35. § 35.

See Oaths, Offences, Parliament, Run goods, Smugglers, Summons.

FOREIGN LIQUORS.

- Duties to be paid by the importer before landing, 12 Car. 2. c. 23. § 14. cap. 24. § 28. 15 Car. 2. c. 11. § 17.
- Being landed before entry made, and the duties paid, or without warrant from the officer or collector of the port, or without the presence of an officer, are forfeited, half to the King, and half to the informer, to be recovered of the importer or proprietor, 15 Car. 2. c. 11. § 17.
- No exciseable liquors coming by coast-cocquet (except beer, ale, cyder, perry and metheglin) to be landed without entry, on pain of forfeiting double the value, 15 Car. 2. c. 11. § 18.
- No part of excise on imported Mum to be repaid on exportation, 1 W. & M. c. 22. § 4.
- 8*s.* per gallon on spirits from *Guernsey*, *Fersey*, *Sark* or *Alderney*, 2 W. & M. ft. 2. c. 9. § 12.
- 7 & 8 W. 3. c. 30. § 19. 3 & 4 Ann. c. 4. § 3. 4 Ann. c. 6. § 34.
- All other exciseable liquors from those islands (except beer, ale and mum) to pay the same as *English* before landing, 2 W. & M. ft. 2. c. 9. § 12. 12 & 13 W. 3. c. 11. § 8. 4 Ann. c. 6. § 34.
- Oath to be made by the importer or owner before the collector or principal officer of the customs, that the liquors are the produce of those islands, and not made from or mixed with foreign, 2 W. & M. ft. 2. c. 9. § 12.
- If landed before the duty paid, to be destroyed: and the persons concerned in the importation, forfeit the value for the first offence, the double value for the second, and are disabled to bear office, 2 W. & M. ft. 2. c. 9. § 12.
- Brandy imported in casks under 60 gallons forfeited, or the value, 4 W. & M. c. 5. § 8.
- Brandy or spirits imported in ships under 15 tons forfeited, 12 & 13 W. 3. c. 11. § 20.
- The ships forfeited, 5 Geo. 1. c. 11. Ships under 50 tons forfeited, 3 Geo. 3. c. 22. § 5.
- Persons landing *French* brandy before duty paid or secured, or assisting therein, or concealing it, forfeit the goods imported and double the value: Officers of excise conniving, or not giving notice to commissioners of customs or excise,

I N D E X.

Foreign Liquors. Gagers.

excise, or compounding without licence, are incapable of office, and forfeit 500*l.* 1 Ann. ft. 2. c. 14. § 2.

Goods of the produce of *Guernsey*, &c. may be imported under the certificates and oaths required by former laws, subject to the same duties as *British*, 3 Geo. 1. c. 4. § 5.

Foreign goods imported from *Guernsey*, &c. or foreign goods manufactured there and imported from thence, are subject to the same duty as if imported from the foreign country, 3 Geo. 1. c. 4. § 7.

Foreign liquors seized to be sold at such places as shall be appointed by the commissioners of customs and excise, 12 Geo. 1. c. 28. § 1.

The person seizing to have one-third free of charges, and the residue, after paying the charges, to be paid as is practised concerning the King's moiety, 12 Geo. 1. c. 28. § 2, 4, 5.

The officer seizing to have half, and the other half to be paid into the exchequer, 3 Geo. 3. c. 22. § 1.

None intitled to a reward unless notice be given to the next officer of excise or supervisor of the district within 48 hours after the seizure; who is to take an account of the species and quantities, and the goods are not to be removed without a permit signed by such officer of excise, under penalty of being resealed, 12 Geo. 1. c. 28. § 6.

No officer of customs, excise, or inland duties to deal in tea or coffee, or exciseable liquors; under penalty of 50*l.* of losing his office, and being incapable, 12 Geo. 1. c. 28. § 7.

Within 30 days after report of the loading of the ship, foreign exciseable liquors to be entered with the officer of excise of the port; and the duties to be then paid and the liquors landed, on pain of forfeiture, 31 Geo. 2. c. 36. § 5.

Rum and spirits of the *British* sugar plantations may be landed on security given for the duties, 31 Geo. 2. c. 36. § 6.

In the entries of foreign exciseable liquors, the number of casks, with the marks, and contents to be inserted; on pain of forfeiture, half to the King, and half to the seizer, 31 Geo. 2. c. 36. § 7.

Gager may take a sample out of each cask, not exceeding a quart in the whole, to ascertain the proof; paying at the rate of 16*s.* per gallon, 31 Geo. 2. c. 36. § 8.

May take samples *gratis*, not exceeding half a pint out of each cask, 32 Geo. 2. c. 29. § 1.

The importer may in presence of the gager take the like samples without paying duty, 32 Geo. 2. c. 29. § 1.

Officers may take the like samples after the spirits are landed and warehoused, paying the market price, 32 Geo. 2. c. 29. § 2.

See Man Isle.

FUSTIANS. See Linen.

G A G E R S.

To be appointed by the commissioners and sub-commissioners under seal, 12 Car. 2. c. 23. § 19. cap. 24. § 33.

May enter brew-houses, distilling-houses, &c. to gage vessels and take account of liquors, 12 Car. 2. c. 23. § 19. cap. 24. § 33.

Gagers.

If in the night in the presence of a constable, 12 Car. 2. c. 23. § 19. cap. 24. § 33.

To make a return in writing to the commissioners, &c. and leave a copy with the brewer, distiller, &c. 12 Car. 2. c. 23. § 19. cap. 24. § 33. under penalty of 40*s.* 1 W. & M. c. 24. § 12.

Brewers, distillers, &c. refusing to admit the gager, and being forbid by him to deliver any liquors, and yet delivering liquors without paying the excise, forfeit double the value and 5*l.* 12 Car. 2. c. 23. § 19. double the value and 10*l.* 12 Car. 2. c. 24. § 33.

10*l.* penalty on a gager or officer taking a bribe, and on the person giving it, 15 Car. 2. c. 11. § 16.

Gager is not subject to a penalty for not leaving a copy of his charge upon a trader, unless it be demanded in writing, 12 Geo. 2. c. 28. § 30.

In Brew-houses.

Gager to deliver to brewer a copy of his return weekly, under penalty of 40*s.* 15 Car. 2. c. 11. § 5.

For worts missing or not fairly let down, gager to charge so much beer or ale as they would make, 1 W. & M. c. 24. § 6.

May make returns from their gages of warm worts, allowing the brewer one-tenth for wash and waste, 1 W. & M. c. 24. § 7.

Complaints by brewers, &c. of over-charges by gagers, to be heard by the commissioners of excise, or of appeals, or by the justices within whose jurisdiction such brewer, &c. dwells, 1 W. & M. ft. 1. c. 24. § 13.

Notes of the gage to be left with brewers, 5 W. & M. c. 20. § 49.

May stay in the brew-house till the whole guile is brewed off, cleansed, and carried out, and gage the goods in the mesh-tun, 7 & 8 W. 3. c. 30. § 22.

May taste drink upon a brewer's dray, or in a victualler's cellar, § 23. 5*l.* penalty on inn-keeper or victualler refusing, *ibid.*

Within three days after the end of every week the gager shall leave a copy of his charge; on penalty of 10*l.* for neglect, or charging more than the copy contains, 7 & 8 W. 3. c. 30. § 25.

Gagers to leave notes of every gage, if demanded; under penalty of 40*s.* 7 & 8 W. 3. c. 30. § 46.

Justice suspecting any victualler of retailing ale, &c. without licence, may summon him and the officer who surveys him, to produce the account of his liquors; and may examine the officer on oath; and if it appear that such victualler is charged as a retailer, and not intitled to the abatement given to common brewers, then he shall be deemed an alehouse-keeper, 26 Geo. 2. c. 31. § 9.

In Distilling-houses.

Distillers refusing to admit the gagers forfeit the penalties of former acts, without proof that they have sold, 1 W. & M. c. 24. § 9.

Gager to keep an account of liquors prepared by distillers for low-wines, and to charge 12*d.* per gallon

I N D E X.

Gagers. General Issue.

gallon on such as are mixed, 2 W. & M. ft. 2. c. 9. § 3. 7 & 8 W. 3. c. 30. § 7.
 Knowingly charging low-wines not made from malted corn, as such, forfeits his office, and 10*s.* per gallon, 2 W. & M. ft. 2. c. 9. § 5. 7 & 8 W. 3. c. 30. § 9.
 Finding decayed wines, cyder, &c. and any still charged, he may take off the head of the still, if not at work, to see the materials: if at work, may stay till it is wrought off, 7 & 8 W. 3. c. 30. § 12.
 May take an account of all wash, low-wines, spirits, &c. and if he misses any wash within 24 hours, may charge the distiller with so much low-wines as it would produce, 2 W. & M. ft. 2. c. 9. § 7. 7 & 8 W. 3. c. 30. § 14.
 May take account of wash; and on a decrease charge $\frac{1}{4}$ of such decrease as low-wines, and $\frac{2}{3}$ of such low-wines (*i. e.* $\frac{1}{3}$ of such decrease of wash) as proof spirits, 10 & 11 W. 3. c. 21. § 22.
 On a decrease of wash drawn from malt may charge $\frac{1}{4}$ of such decrease as low-wines, and $\frac{2}{3}$ of such low-wines (*i. e.* $\frac{2}{3}$ of the decrease of wash) as proof spirits, 4 Ann. c. 12. § 4.
 On a decrease of wash drawn from cyder or perry may charge $\frac{1}{2}$ of such decrease as low-wines, and $\frac{1}{2}$ of such low-wines (*i. e.* $\frac{1}{8}$ of the decrease of wash) as proof spirits, 4 Ann. c. 12. § 4.
 Gagers to mark distiller's vessels for making or keeping spirits, or brewing or keeping after-runings, 24 Geo. 2. c. 40. § 18.
 May take samples, paying for spirits or low-wines at the rate of 10*s.* per gallon, and for feints and spent wash 1*s.* per gallon, 24 Geo. 2. c. 40. § 19.

See Brewers, Distillers, Excise.

GENERAL ISSUE.

May be pleaded by persons sued for any thing done in executing the following acts:

12 Car. 2. c. 23. § 35.
 12 Car. 2. c. 24. § 49.
 22 & 23 Car. 2. c. 5. § 13.
 10 & 11 W. 3. c. 21. § 21.
 11 & 12 W. 3. c. 15. § 8.
 8 Ann. c. 9.
 9 Ann. c. 6.
 9 Ann. c. 11.
 10 Ann. c. 26. § 76.
 10 Ann. c. 19. § 123.
 12 Ann. ft. 2. c. 18. § 6.
 1 Geo. 1. ft. 2. c. 2. § 16.
 6 Geo. 1. c. 21. § 66.
 8 Geo. 1. c. 18. § 26.
 10 Geo. 1. c. 10. § 44.
 12 Geo. 1. c. 28. § 34.
 9 Geo. 2. c. 35. § 37.
 9 Geo. 2. c. 23.
 10 Geo. 2. c. 17. § 6.
 11 Geo. 2. c. 26. § 3.
 16 Geo. 2. c. 8. § 6.
 18 Geo. 2. c. 26. § 15.
 19 Geo. 2. c. 12. § 82.
 20 Geo. 2. c. 10. § 52.
 21 Geo. 2. c. 14. § 6.
 24 Geo. 2. c. 40. § 30.

General Issue. Glafs.

24 Geo. 2. c. 41. § 34.
 29 Geo. 2. c. 12. § 28.
 29 Geo. 2. c. 14. § 15.
 31 Geo. 2. c. 32. § 13.
 32 Geo. 2. c. 10. § ult.
 33 Geo. 2. c. 7. § 61.
 33 Geo. 2. c. 9. § 20.
 33 Geo. 2. c. 28. § 16.
 1 Geo. 3. c. 7. § ult.
 2 Geo. 3. c. 5. § 25.
 2 Geo. 3. c. 14. § 6.
 3 Geo. 3. c. 1. § 25.
 3 Geo. 3. c. 12. § 73.

Persons sued for any thing done in pursuance of the Malt Acts, may plead the general issue, 1 Geo. 1. ft. 2. c. 2. § 16.

Persons sued for any thing done in pursuance of any act then in force relating to the duties of excise, or any duties under the management of the commissioners of excise, 10 Geo. 2. c. 17. § 6. 18 Geo. 2. c. 26. § 15.

Officers killing or wounding those who resist them with force, may plead the general issue, 9 Geo. 2. c. 35. § 35.

G L A S S.

9*s.* 4*d.* per C. on the materials for making flint and white glafs, 19 Geo. 2. c. 12. § 2.

2*s.* 4*d.* per C. on the materials for making bottles and green glafs, 19 Geo. 2. c. 12. § 2.

Makers of glafs to enter at the next excise office, their names, and all their furnaces, and places for making or keeping glafs, or materials; on penalty of 50*l.* half to the King, and half to the informer, 19 Geo. 2. c. 12. § 6.

To give notice in writing 12 hours before they begin to fill their pots, of the time of filling, and the weight intended to be made, and the species of glafs; on penalty of 50*l.* 19 Geo. 2. c. 12. § 7, 8.

Officers may enter workhouses, &c. by day or by night, and weigh and take account of the materials before put into the pots, or in the pots, 19 Geo. 2. c. 12. § 9.

Officers to return such accounts to the commissioners or persons appointed by them, leaving a copy with the maker if demanded: which is a charge on the maker, 19 Geo. 2. c. 12. § 9.

Officer refusing the maker a copy of his charge on demand, forfeits 40*s.* 19 Geo. 2. c. 12. § 9.

Officers to be sworn before the commissioners or justices, 19 Geo. 2. c. 12. § 10.

Makers to keep weights and scales, and assist officer in weighing, on penalty of 50*l.* 19 Geo. 2. c. 12. § 10.

Commissioners to make allowances for the loss of materials by breaking of the pots, 19 Geo. 2. c. 12. § 11.

50*l.* penalty for obstructing officers, 19 Geo. 2. c. 12. § 12.

Makers within the bills of mortality to make entries of the glafs they make, monthly, in other places every six weeks, at the next excise office, on oath (or affirmation if by quakers) before officers appointed by the commissioners at the chief office, and before the collectors and supervisors in other places, without fee, 19 Geo. 2. c. 12. § 13.

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Glas. Gold and Silver.

- None obliged to go further than the next market town to make entries, 19 Geo. 2. c. 12. § 14.
 Duty to be paid within the bills of mortality in four weeks, in other parts in six weeks, after entry; on forfeiture of double the duty neglected to be paid, 19 Geo. 2. c. 12. § 15.
 Drawback of the 9s. 4d. *per C.* on crown, plate, flint, or white glass, and of 2s. 4d. *per C.* on green glass, made in *Great Britain*, and exported, 19 Geo. 2. c. 12. § 16, 18.
 Exporter to give security before shipping that the glass shall not be re-landed, 19 Geo. 2. c. 12. § 16.
 Glass re-landed forfeited, beside the penalty of the bond, 19 Geo. 2. c. 12. § 17.
 On oath of payment of the duties, the collector is to give a certificate expressing the kinds and weight of the glass, and the duty paid: which being produced to the customer or collector of the port, and the exporter making oath before him that the glass to be exported is the same mentioned therein; the customer or collector is to give a debenture expressing the weight; which being produced to the collector at the place of exportation, he is to pay the drawback; or if he has not money the commissioners, 19 Geo. 2. c. 12. § 18.
 No foreign glass to be imported into *Ireland*, on pain of forfeiture, and to be destroyed within ten days after condemnation, and the ship forfeited, and the master and every person concerned in importing, to forfeit 10s. *per lb.* 19 Geo. 2. c. 12. § 19.
 Master of ship carrying glass to *Ireland* to take a duplicate of his contents of glass from the collector or comptroller at the port of lading, without fee; which he is to deliver on oath to the officer of the customs at the port in *Ireland*, 19 Geo. 2. c. 12. § 20.
 Glass landed in *Ireland* without such duplicate forfeited, with the other penalties of landing foreign glass there, 19 Geo. 2. c. 12. § 20.
 Persons exporting glass from *Ireland* forfeit 10s. *per lb.* and the ship, and the glass to be destroyed within ten days after condemnation, 19 Geo. 2. c. 12. § 21.
 Commissioners and sub-commissioners of excise in *Ireland* may hear offences of exporting or importing glass, 19 Geo. 2. c. 12. § 22.

GOLD and SILVER.

- A duty of 40s. yearly on licences to trade in gold and silver, 31 Geo. 2. c. 32. § 2. increased to 5l. 32 Geo. 2. c. 24. § 2.
 Within the limits of the head office of excise the licences to be granted under the hands and seals of two commissioners of excise; and the duty to be paid at the head office or to such person as they appoint. In other places the licences to be granted under the hands and seals of the supervisors of the district, 31 Geo. 2. c. 32. § 3.
 Licence to be renewed ten days before the expiration of the year, 31 Geo. 2. c. 32. § 4.
 20l. penalty for every offence of selling gold or silver without licence, 31 Geo. 2. c. 32. § 4.
 32 Geo. 2. c. 24. § 3.
 Persons using to sell gold or silver plate, or goods composed thereof, or manufactured therewith, or employed to sell at public sales or by commission, deemed traders, 31 Geo. 2. c. 32. § 6.

Gold and Silver. Hops.

- Partners trading in one house to take only one licence, 31 Geo. 2. c. 32. § 7.
 Licence to authorize the selling only where the person inhabits, or in fairs or markets, 31 Geo. 2. c. 32. § 7.
 No drawback on exportation of silver plate, 31 Geo. 2. c. 32. § 9.
 Traders in gold or silver lace, wire, thread, or fringe, not obliged to take licences, 31 Geo. 2. c. 32. § 10.
 Traders in small wares wherein the gold exceeds not two penny weight, or silver five penny weight, in one piece, exempted, 32 Geo. 2. c. 24. § 1.
 Pawnbrokers and refiners to take licences, 32 Geo. 2. c. 24. § 2, 4.
 None to trade in goods wherein is two ounces of gold or 30 ounces of silver without a licence, 32 Geo. 2. c. 24. § 3.
 Persons in partnership need take but one licence, which shall serve for but one shop or house where the party dwells, 32 Geo. 2. c. 24. § 6.
 Booths or stalls at fairs or markets excepted, 32 Geo. 2. c. 24. § 6.
 Forging stamps for marking gold or silver plate, felony without benefit of clergy, 31 Geo. 2. c. 32. § 15.

See Silver-plate.

GUERNSEY. *See Foreign Liquors.*

HIDES. *See Leather.*

H O P S.

- Duty of 3d. *per lb.* on hops imported, to be managed by the commissioners of the customs, 9 Ann. c. 12. § 1, 2, 3, 4.
 1d. *per lb.* on *British* hops, to be paid within six months after curing, and to be managed by the commissioners of excise, 9 Ann. c. 12. § 1, 5.
 Planters to give notice yearly, before 1 *August*, of hop-grounds, under penalty of 40s. *per acre*, 9 Ann. c. 12. § 6.
 None obliged to travel farther than the next market town to give notice, 9 Ann. c. 12. § 7.
 The officer to enter the notice in a book at the next office within five days, under penalty of 40s. 9 Ann. c. 12. § 7.
 50l. penalty for using any place for curing or keeping hops without giving notice, 9 Ann. c. 12. § 8.
 Hops to be brought to be cured and bagged at a notified oust, within six weeks after gathering, on penalty of 5s. *per lb.* 9 Ann. c. 12. § 9.
 Owners to give the officer notice of bagging; as to the hops bagged in the first week, 24 hours before; as to the remainder, 48 hours before; on penalty of 50l. 9 Ann. c. 12. § 10.
 Officer to attend the bagging and weighing, and to mark the neat weight on the bag; and to enter the weight in a book, and make a return to the commissioners; leaving a copy, if demanded, with the owner, 9 Ann. c. 12. § 11.
 The officer's return is a charge upon the owner, 9 Ann. c. 12. § 11.
 5l. penalty on officer refusing the owner a copy of his return, 9 Ann. c. 12. § 11.

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Hops.

Officers to be sworn before a commissioner or justice, 9 Ann. c. 12. § 12.
 10*lb.* *per* C. allowed for the tare of the bag, 9 Ann. c. 12. § 13.
 Owners not clearing off the duties in six months, forfeit double, 9 Ann. c. 12. § 14.
 Officers may enter any places used for growing curing or keeping hops, to discover frauds; if in the night in presence of a constable, 9 Ann. c. 12. § 15.
 20*l.* penalty for obstructing the officer, 9 Ann. c. 12. § 15.
 50*l.* penalty for removing hops before the duties are ascertained; unless the officer, on notice, neglect to attend, 9 Ann. c. 12. § 16.
 20*l.* penalty on owners fraudulently concealing, 9 Ann. c. 12. § 17.
 Picker of hops convicted before a justice of privately carrying away hops, forfeits 5*s.* *per lb.* or, on non-payment, may be whipped, and kept to hard labour for a month, 9 Ann. c. 12. § 18.
 Obstructing any officer, or beating or abusing him, forfeits 5*l.* or, for want of distress, offender may be whipped, and kept to hard labour for a month, 9 Ann. c. 12. § 18.
 All hops in planter's or owner's custody, charged with all duties in arrear, 9 Ann. c. 12. § 19.
 Regulations concerning the duty on stock in hand 1 *June* 1711, 9 Ann. c. 12. § 20. and contracts before 9 *May* 1711, 9 Ann. c. 12. § 28.
 Drawback on hops exported to *Ireland*, 9 Ann. c. 12. § 21, 22, 23. regulated, 1 Geo. 1. st. 2. c. 12. § 6. taken off, 6 Geo. 1. c. 11. § 40.
 Penalty of 10*l.* *per* C. on re-bagging foreign hops in *British* bags, to use as *British*, 9 Ann. c. 12. § 23.
 40*l.* penalty for using the same marked hop-bags twice, 9 Ann. c. 12. § 23.
 20*l.* penalty on brewer using other bitter than hops; except infusion of broom or wormwood by the retailer, 9 Ann. c. 12. § 24.
 Powers of excise laws extended to the duties on hops, 9 Ann. c. 12. § 25.
 Ships, &c. importing other hops than *British* into *Ireland*, forfeited, and such importation declared a nuisance, 9 Ann. c. 12. § 27.
 Commissioners and officers liable to penalties of 9 W. 3. c. 44. 9 Ann. c. 12. § 29.
 Planters to give notice of bagging and weighing, in the first week, 24 hours before they begin; and 48 hours before every other bagging or weighing; under penalty of 50*l.* 6 Geo. 1. c. 21. § 25.
 Planters to keep just weights and scales, and permit the officers to use them, under penalty of 20*l.* 6 Geo. 1. c. 21. § 26.
 Hops may be put in casks, giving the like notice, 6 Geo. 1. c. 21. § 27.
 Officers to attend the putting in casks, and mark the weight on the casks, &c. in like manner as when they are bagged, 6 Geo. 1. c. 21. § 28.
 Foreign hops landed in *Great Britain* or *Ireland* before entry and payment of duties, or without warrant from the commissioners, collector, or other proper officer of the customs, forfeited, and to be burnt within 10 days after condemnation; also the ships forfeited, and the persons concerned in importing or landing, forfeit 5*s.* *per lb.* 7 Geo. 2. c. 19. § 1.

Ireland. Justices.

5*l.* penalty *per* C. for sophisticating hops, on conviction before a justice on oath of one witness, 7 Geo. 2. c. 19. § 2.

J E R S E Y. See Foreign Liquors.

I N F O R M A T I O N S. See Excise.

I R E L A N D.

Commissioners of excise in *Ireland* to determine offences against the acts for preventing exportation of wooll or woollen manufactures, as they do in cases of excise in *Ireland*, 6 Geo. 1. c. 21. § 64.

None to claim property in such seizures in *Ireland*, till they have given security to answer the penalties, 6 Geo. 1. c. 21. § 65.

See Candles, Coffee Tea, &c. Glass, Hops, Starch.

I S L E of M A N. See Man Isle.

I S S U E G E N E R A L. See General Issue.

J U S T I C E S.

No commissioner, farmer, brewer or inn-keeper, to act as a justice in excise matters, 15 Car. 2. c. 11. § 8.

Justices of peace to give in charge to the grand juries at quarter sessions, the act for ascertaining the measures for retailing ale and beer, 11 & 12 W. 3. c. 15. § 9.

Actions against justices, &c. for any thing done in pursuance of that act, to be laid in the proper county, 11 & 12 W. 3. c. 15. § 8.

Upon appeals to the quarter sessions, defects in form to be rectified, and the matter to be heard on the merits, 6 Geo. 1. c. 21. § 10.

Justices of *London* and *Westminster* to have the like powers as other justices, to determine seizures of brandy, &c. or small vessels or carriages used in running goods, 8 Geo. 1. c. 18. § 17.

Distillers not to act as justices in execution of the laws against retailing spirituous liquors without licence, 11 Geo. 2. c. 26. § 8.

Brewers, inn-keepers, distillers, or dealers in spirits, not to act as justices in execution of the acts relating to the distillery, or the duties on spirits, 24 Geo. 2. c. 40. § 22.

Justices who are brewers, inn-keepers, distillers, victuallers or malsters, or dealers in ale or spirituous liquors, disabled from granting licences for retailing ale, beer, or other liquors, 26 Geo. 2. c. 13. § 12.

Penalties on justices clerks for taking more than 2*s.* 6*d.* for a licence from the justices for retailing spirits, to be recovered by action in the courts of *Westminster*, or by indictment at the assizes or quarter sessions, 24 Geo. 2. c. 40. § 25.

The manner of licensing ale-houses by justices of peace, 26 Geo. 2. c. 31.

Justices to limit, in their warrants of distress, the time for sale, not less than four days, nor more than eight, 27 Geo. 2. c. 20.

Overplus, above charges and penalties, to be returned to the owner, 27 Geo. 2. c. 20. § 2.

L E A T H E R.

I N D E X.

L E A T H E R.

What is reputed leather, 1 Jac. 1. c. 22. § 49.
 Duties on skins imported, 9 Ann. c. 11. 10 Ann. c. 26.
 Duties on skins tanned, &c. in Great Britain, 9 Ann. c. 11. 10 Ann. c. 26. as follows;
 By 9 Ann. c. 11. By 10 Ann. c. 26.

All hides tanned in Great Britain,	1d. per lb.—	$\frac{1}{2}$ per lb.
Calf-skins, kips, hog-skins and dog-skins,	1d. per lb.—	$\frac{1}{2}$ per lb.
Goat-skins tanned to resemble Spanish leather,	2d. per lb.—	2d. per lb.
Sheep-skins tanned for roans, after the nature of Spanish leather,	1d. per lb.—	1d. per lb.
Sheep-skins and lamb-skins tanned for gloves and bazils,	$\frac{1}{2}$ per lb.—	1d. per lb.
Other tanned skins and pieces,	15 per cent. on the value.	15 per cent. on the value.
Tawed horse-hides,	1s. each.—	6d. each.
Any other hides tawed,	2s. each.—	1s. each.
Calf-skins and kips,	1d. per lb.—	$\frac{1}{2}$ per lb.
Slink calf-skins tawed with the hair on,	1s. 6d. per dozen.—	1s. 6d. per dozen.
Slink calf-skins tawed without the hair, and dog-skins,	6d. per dozen.	6d. per dozen.
Buck and doe-skins tawed, except such as paid the full duty on importation,	3d. per lb.—	3d. per lb.
Kid-skins tanned, except such as paid the full duty on importation,	6d. per dozen.	6d. per dozen.
Goat-skins tawed,	1s. 6d. per dozen.	6d. per dozen.
Beaver-skins tawed,	1s. per dozen.	1s. per dozen.
Sheep and lamb-skins tawed,	$\frac{1}{2}$ per lb.—	$\frac{3}{4}$ per lb.
Other tawed-skins, and pieces,	15 per cent. on the value.	15 per cent.
Skins dressed in oil,	4d. per lb.	
Deer goat and beaver-skins dressed in oil,	4d. per lb.—	2d. per lb.
Calve-skins so dressed,	4d. per lb.—	4d. per lb.
Sheep-skins and lamb-skins so dressed,	1d. per lb.—	2d. per lb.
Other skins dressed in oil,	15 per cent. on the value.	2d. per lb.
Pates and tails to pay 15 per cent. on the value,	9 Ann. c. 11. § 46.	
Duty on vellum and parchment imported,	9 Ann. c. 11. § 4. 10 Ann. c. 26. § 3.	
Duty on vellum made in Great Britain,	1s. per dozen, 9 Ann. c. 11. § 4. and 2s. per dozen, 10 Ann. c. 26. § 3.	
Duty on parchment made in Great Britain,	6d. per dozen, 9 Ann. c. 11. § 4. and 1s. per dozen, 10 Ann. c. 26. § 3.	
Tanned skins, or pieces, are such as are tanned in woofe, made of the bark of trees or shomack; or where the principal ingredients are bark or shomack,	9 Ann. c. 11. § 3.	

Leather.

Skins, or pieces, dressed in oil, are such as are made into leather in oil, or with any liquor or ingredients whereof the chief ingredient is oil, 9 Ann. c. 11. § 3.
 Tawed skins, or pieces, are such as are dressed or made into leather in allom and salt or meal, or other ingredients properly used by the tawers of white leather, 9 Ann. c. 11. § 3.
 When the duties are paid under one denomination, the same skin is not to be further charged under another, 9 Ann. c. 11. § 3.
 Regulations concerning the duties on skins imported, which are managed by the commissioners of the customs, 9 Ann. c. 11. § 5, 6, 7, 8, 9.
 The regulations of tanners, curriers, and artificers in leather by 1 Jac. 1. c. 22. enforced, 9 Ann. c. 11. § 10.
 Penalty on butchers, &c. gashing hides or offering gashed hides to sale, viz. 2s. 6d. for every ox-hide, &c. and 1s. for every calf-skin, 9 Ann. c. 11. § 11.
 Hides or calve-skins shaved before thoroughly tanned to diminish the duty, forfeited, or the value, 9 Ann. c. 11. § 12.
 The treasury to appoint commissioners for the duties: and the monies to be paid into the Exchequer, 9 Ann. c. 11. § 13.
 Duties *ad valorem* to be taken as the hides would sell at the next market without the duty, upon the oath of the tanner or maker, 9 Ann. c. 11. § 14.
 Tanners, &c. and makers of vellum or parchment to give notice in writing of their names, places of abode, work-houses, &c. before they use them, or any pits, &c. therein, to some of the officers appointed for the next market, under penalty of 50l. 9 Ann. c. 11. § 15.
 To give notice of all places used for drying or keeping skins, vellum, or parchment: and of the time when they take them out of the mill or liquor to dry, two days before the taking out or hanging up to dry: and to permit the officers to take account: and within two days after taking out of the mill or liquor, and before the carrying away to dry, to make entry with the officers on oath before a justice, or collector, or supervisor, 9 Ann. c. 11. § 16.
 No skins, or pieces, vellum or parchment, to be removed till the duty be charged and entered, and a mark affixed, 9 Ann. c. 11. § 16.
 Officers may enter tan-yards, work-houses, &c. in the day, to see what skins or pieces, vellum or parchment, are taken out of the liquors to be dried, 9 Ann. c. 11. § 17.
 10l. penalty for refusing to admit the officer, 9 Ann. c. 11. § 17.
 20l. penalty for using private places to defraud the revenue; or not giving due notice of taking out of the liquor; or not making due entries; or removing unduly; or fraudulently concealing; and the skins and pieces, vellum and parchment, found in private places, or not entered, or unlawfully removed, or concealed, forfeited, or the value, 9 Ann. c. 11. § 17.
 Tanners, &c. to keep scales and weights, and sworn officers to be appointed for weighing, 9 Ann. c. 11. § 18.
 To give notice in writing to the officer, of all skins or pieces and of all vellum or parchment to

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Leather.

- to be removed, two days before the removal, 9 Ann. c. 11. § 19.
- Not obliged to go further than the next market town to give such notice, or to pay the duties, 9 Ann. c. 11. § 19, 24.
- Tanners, &c. to assist the officer in the weighing at the place where kept; and to permit him to take an account of the number and quality of such as pay by tale; and to ascertain the value of such as pay *ad valorem*, by their oath before a justice or the officer, 9 Ann. c. 11. § 19.
- Officer to enter in a book, and make a return in writing to the commissioners or collectors, of the weight tale and value, leaving a copy with the tanner, &c. which return is a charge upon the tanner, &c. 9 Ann. c. 11. § 20.
- Officer to cause every skin or piece, and all vellum and parchment, to be marked, 9 Ann. c. 11. § 21. in such part as the tanner or maker desires, 9 Ann. c. 11. § 22.
- The duties arising within the bills of mortality to be paid to the receiver at the head office, within 14 days after the marking: in other parts of *Great Britain*, to the respective collectors, within six weeks, 9 Ann. c. 11. § 23.
- Collectors are to give receipts *gratis*, 9 Ann. c. 11. § 23.
- On neglect of payment, double the sum forfeited; and, after such default, no goods to be carried out, on pain of forfeiting double the value, 9 Ann. c. 11. § 25.
- 50*l.* penalty on tanners, &c. not keeping just scales and weights; or not permitting their skins or pieces to be weighed, &c. at their yards, &c. or neglecting to bring them to the scales, or to assist in the weighing; or removing skins or pieces, vellum or parchment, before the duties are charged, and before the goods are marked; and the goods removed or sold, forfeited, and to be seized by any officer for the crown, 9 Ann. c. 11. § 26.
- Like penalty on buyers carrying the goods away before they are marked, 9 Ann. c. 11. § 26.
- Tanner, &c. to account once in three months with the officer of the division, under penalty of 50*l.* 9 Ann. c. 11. § 27.
- Collar-makers, gloves, bridle-cutters, and others who dress skins or pieces, and make them into wares, deemed *Tanners*, and subject to the regulations and penalties, 9 Ann. c. 11. § 28.
- Half the duty laid on stock in hand 24 June 1711, 9 Ann. c. 11. § 29.
- Regulations concerning the duty on stock in hand in 1711, 9 Ann. c. 11. § 30, 31, 32, 33, 34.
- No fee to be paid to any officer for any entries, accounts, permissions, certificates, marks or receipts, on pain of forfeiting 5*l.* to the party grieved, 9 Ann. c. 11. § 35.
- Two neighbouring justices to hear complaints made within three months of the fact, and to levy penalties by distress and sale; subject to appeal to the quarter sessions, 9 Ann. c. 11. § 36.
- The said justices may mitigate the penalties, but not below one-fourth exclusive of costs, 9 Ann. c. 11. § 37.
- Commissioners for these duties have the powers of commissioners of excise, 9 Ann. c. 11. § 38.
- Commissioners to provide stamps to denote the payment of the duties, different from those

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- used for marking imported skins by the commissioners of the customs, 9 Ann. c. 11. § 44.
- and may from time to time direct new stamps to be used, 5 Geo. 1. c. 2. § 9.
- Officers not to damage the goods in marking, 9 Ann. c. 11. § 44.
- Pates and tails need not be marked, 9 Ann. c. 11. § 46.
- Forging the stamps felony, without clergy, 9 Ann. c. 11. § 44. 5 Geo. 1. c. 2. § 9.
- Commissioners and officers to be sworn to the faithful execution of their office, 9 Ann. c. 11. § 45.
- No informations in the courts at *Westminster* in cases cognizable by justices of peace, 9 Ann. c. 11. § 47.
- No *certiorari* to remove proceedings of justices, 9 Ann. c. 11. § 47.
- Lamb-skins and sheep-skins tawed, to pay only 1*d.* $\frac{1}{2}$ per lb. though dipped in tanner's wooze before, 3 Geo. 1. c. 4. § 13.
- Tanners, &c. and makers of vellum and parchment, to keep their skins, and vellum and parchment, last stamped, separate, for 24 hours within the bills of mortality, and for two days elsewhere, to be weighed by the supervisors under penalty of 10*l.* 5 Geo. 1. c. 2. § 10.
- On appeals to the quarter sessions, justices to determine upon the merits, and amend defects of form, 6 Geo. 1. c. 21. § 10.

Drawbacks.

- Drawback of two thirds of the duties on exportation, 9 Ann. c. 11. § 40.
- On the shipping any hides, calve-skins, or leather manufactures, for exportation, and security given to the customer or collector of the port that the goods shall not be relanded, the customer, &c. is to give the exporter a certificate of the kinds and quantities, which being produced to the collector of the duties at the port, he is to pay the drawback of two thirds out of the money in his hands of the said duties, or, in default thereof, the commissioners are to pay, 9 Ann. c. 11. § 39, 40.
- The said drawback to be paid for manufactures, though no mark appear denoting the payment of the duties, 9 Ann. c. 11. § 41.
- If the goods be relanded, the treble value is forfeited, half to the crown, half to the informer, 9 Ann. c. 11. § 42.
- No wares entitled to the drawback as made wares, in respect only of being curried, 9 Ann. c. 11. § 43.
- Debentures to be made out for the drawback of two-thirds of the duties upon skins shipped for exportation, upon the exporter making oath that they were stamped, and expressing the amount of the duty, and the weight of the skins; without unpacking the bails to see the stamps, 10 Ann. c. 26. § 5.
- Drawback of 1*d.* per lb. on exportation of hides or calve-skins curried, 10 Ann. c. 26. § 6.
- Drawback of 1*d.* $\frac{1}{2}$ per lb. on tanned leather manufactured into wares exported, 12 Ann. ft. 2. c. 9. § 64.
- Drawback of two-thirds of the duty on sheep-skins and lamb-skins, 12 Ann. ft. 2. c. 9. § 65.

I N D E X.

Leather. Linen.

Bonds for exportation of certificate goods to *Ireland* not to be delivered up, nor drawback allowed, till a certificate be produced from the collector, &c. of the customs where the goods are landed; and such bonds to be conditioned to produce such certificate in six months, 5 Geo. 1. c. 11. § 8.

LICENCES. See Beer and ale, Brandy, &c. Gold and silver, Sweets.

L I N E N.

Duty on printed linen imported, to be managed by the commissioners of the customs, 10 Ann. c. 19. § 66, 67, 68. 12 Ann. ft. 2. c. 9. § 5.

Duty on all silks, callicoes, linens and stuffs, printed, stained, painted or dyed, in *Great Britain*; except callicoes linens and stuffs dyed throughout of one colour, and stuffs made of woollen, or whereof the greatest part in value is woollen, 10 Ann. c. 19. § 69. 12 Ann. ft. 2. c. 9. § 6. viz.

On printed silks (except handkerchiefs) 6d. per yard in length, being half-yard wide, 10 Ann. c. 19. § 69. and 6d. per yard, 12 Ann. ft. 2. c. 9. § 6.

On printed silk handkerchiefs 3d. per yard square; and in that proportion for wider or narrower silks, 10 Ann. c. 19. § 69. and 1d. per yard square, &c. 12 Ann. ft. 2. c. 9. § 6.

On printed callicoes (except as aforesaid) 3d. per yard in length, reckoning one yard wide, and after that proportion, 10 Ann. c. 19. § 69. and 3d. per yard, 12 Ann. ft. 2. c. 9. § 6.

On printed linens and stuffs (except as before) 1d. $\frac{1}{2}$ per yard in length, reckoning yard wide, and after that rate, 10 Ann. c. 19. § 69. and 1d. $\frac{1}{2}$ per yard, 12 Ann. ft. 2. c. 9. § 6.

Crown or the treasury to appoint commissioners, &c. 10 Ann. c. 19. § 70.

Callicoe-printers, &c. to give notice of their names and places of abode, and of the places where they work, or dry their goods, under penalty of 30l. 10 Ann. c. 19. § 71.

To make entries on oath of the goods dyed, &c. once in six weeks, and of the names and places of abode of the owners, under penalty of 50l. 10 Ann. c. 19. § 72.

None obliged to go farther than the next market town, 10 Ann. c. 19. § 73.

To clear off the duties in six weeks after entry; on pain of forfeiting double the sum, and being disabled to carry out till the duties are cleared, under forfeiture of double the value of the goods, 10 Ann. c. 19. § 74.

Officers may enter (if in the night in presence of a peace officer) printers houses, and all places used by them, to take account of goods, 10 Ann. c. 19. § 75.

Officers to make report to the commissioners of their account of goods; leaving a copy, if demanded, under penalty of 40s. for refusal: which report is a charge on the printer, 10 Ann. c. 19. § 75.

Officers to be sworn, 10 Ann. c. 19. § 76.

Officers to take account of goods in printers hands; and missing any, to charge the duties, 10 Ann. c. 19. § 77.

20l. penalty for obstructing an officer, 10 Ann. c. 19. § 78.

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20l. penalty for removing goods before the officer has taken account of them, and marked them; and the goods so carried away, being found in the possession of any dealer, are forfeited, or the value; half to the crown, and half to the informer, 10 Ann. c. 19. § 79. The goods being found unmarked, are forfeited, and 50l. 5 Geo. 1. c. 11. § 15.

Collectors to give receipts for the duties gratis, 10 Ann. c. 19. § 80.

Goods not surveyed to be kept separate, under penalty of 5l. 10 Ann. c. 19. § 81.

20l. penalty for concealing goods, and the goods being found in any private place, forfeited, or the value; half to the crown, and half to the informer, 10 Ann. c. 19. § 82.

Utenils for printing, &c. in the custody of any printer chargeable with the duties in arrear, and with penalties, 10 Ann. c. 19. § 83.

Regulations concerning the duty on stock in hand 20 July 1712, 10 Ann. c. 19. § 84, 85, 86, 87, 88, 89.

No fee to be paid for any entries, accounts, receipts or marks, on forfeiture of 5l. to the party grieved, 10 Ann. c. 19. § 90.

Powers of excise laws extended to these duties, 10 Ann. c. 19. § 91.

Fines and forfeitures to be recovered or mitigated as by excise laws, or by action, and applied, half to the crown, and half to the informer, 10 Ann. c. 19. § 92.

Commissioners to have the jurisdiction of commissioners of excise, 10 Ann. c. 19. § 93.

Drawback on exportation, 10 Ann. c. 19. § 94, 95, 96.

Exporter to give security that the goods shall not be reloaded, and make proof on oath that the duties have been paid or secured, before the customer or collector of the port; who is thereupon to give the exporter a debenture, expressing the kinds and quantities: and the exportation being certified by the searcher, the collector for the county is to repay the duties, or, if he has not money, the commissioners: or, if the duties were only secured, the security to be discharged, 10 Ann. c. 19. § 96.

Commissioners to provide seals or stamps (different from those used by the commissioners of the customs for imported linens, &c.) for marking the charge of the duties upon the goods: which stamps may be altered at the pleasure of the crown, 10 Ann. c. 19. § 97. 12 Ann. ft. 2. c. 9. § 13.

Counterfeiting the stamps, felony, without clergy, 10 Ann. c. 19. § 97.

Selling with a counterfeit stamp knowingly, or aiding therein, punished by penalty of 100l. and standing in the pillory two hours, 10 Ann. c. 19. § 97.

Commissioners within the bills of mortality, or two justices in the county, on oath of cause of suspicion, may issue warrants to the officers to search, with the assistance of a peace officer, in the day time, for unstamped goods, and to open doors and chests, and to bring such goods to the office, 10 Ann. c. 19. § 98.

Printed callicoes within one-eighth of a yard of yard wide, or not exceeding yard wide by one-eighth of a yard, to pay as yard wide, 10 Ann. c. 19. § 99.

Exporter

I N D E X.

Linen. Low Wines.

Exporter to give notice to the officer of packing; and the officer to take account of the goods, and take off the stamps, 12 Ann. ft. 2. c. 9. § 15.

Persons printing silks, callicoes, linens or stuffs, at other places than where they reside, or usually exercise their trade, to make an entry of the silks, &c. intended to be printed, with the officer of the division where they intend to print, and pay the duties before they print; under penalty of 50*l.* and forfeiture of the goods; half to the King, half to the informer, 1 Geo. 1. ft. 2. c. 36. § 21.

Printed silks, callicoes, linens or stuffs, found unmarked, forfeited; and the person in whose custody, forfeits 50*l.* 5 Geo. 1. c. 11. § 15.

LOW WINES.

Duties on Low Wines drawn from Malt or Corn, per gallon

d.	
1	12 & 13 W. 3. c. 11. § 3.
1	16 Geo. 2. c. 8. § 2.
$\frac{1}{2}$	19 Geo. 2. c. 12. § 24.
$\frac{1}{2}$	24 Geo. 2. c. 40. § 1.
5	33 Geo. 2. c. 9. § 1.
1	2 Geo. 3. c. 5. § 1.
<hr/>	
10	Total.

Duties on Low Wines drawn from Cyder, or any English Materials, except Brewers Wash or Tilts, or Drink brewed from malted Corn.

s.	d.	
1	$\frac{1}{2}$	12 & 13 W. 3. c. 11. § 5.
1	$\frac{1}{2}$	16 Geo. 2. c. 8. § 2.
1	$\frac{1}{2}$	19 Geo. 2. c. 12. § 24.
1	$\frac{1}{2}$	24 Geo. 2. c. 40. § 1.
6	$\frac{1}{2}$	33 Geo. 2. c. 9. § 1.
1	$\frac{1}{2}$	2 Geo. 3. c. 5. § 1.

1 2 Total on low wines from British materials other than corn.

Duties on Low Wines drawn from Foreign Materials, or any Mixture therewith, per gallon

s.	d.	
4		12 & 13 W. 3. c. 11. § 2.
2		4 Ann. c. 12. § 2.
6		16 Geo. 2. c. 8. § 2.
1	3	33 Geo. 2. c. 9. § 1.
3		2 Geo. 3. c. 5. § 1.

2 6 Total on low wines drawn from melasses.
3 19 Geo. 2. c. 12. § 24, 27.

2 9 Total on low wines drawn from foreign materials, other than melasses.

Low Wines. Malt.

Duties on Low Wines from Wine or Cyder imported.

s.	d.	
2		12 Car. 2. c. 23. § 10.
2		12 Car. 2. c. 24. § 24.
2		8 Ann. c. 7. § 1.
6		16 Geo. 2. c. 8. § 2.
3		19 Geo. 2. c. 12. § 24.
1	3	33 Geo. 2. c. 9. § 1.
3		2 Geo. 3. c. 5. § 1.
<hr/>		
2	9	Total.

Low wines brought coastwise, without certificate, forfeited; half to the King, and half to the informer, 3 Geo. 1. c. 4. § 17.

Low wines and spirits made for exportation, are exempted from the excise; and all drawbacks on exportation cease, 2 Geo. 3. c. 5. § 5.

See Brandy, Distillers.

M A L T.

A duty of 6*d.* per bushel laid on malt made in England or Scotland in 1713, 12 Ann. ft. 1. c. 2. § 1. continued annually in England; but reduced to 3*d.* per bushel in Scotland.

The duties to be managed by the commissioners of excise, 12 Ann. ft. 1. c. 2. § 3.

Excise officers may enter malt-houses, and gage the cisterns and vessels, and take account of the barley, &c. found steeping or steeped, and make report in writing to the persons appointed by the commissioners of excise, leaving a copy, 12 Ann. ft. 1. c. 2. § 4.

Such report is a charge on the malsters, 12 Ann. ft. 1. c. 2. § 4.

20*l.* penalty on malsters refusing to admit gagers, 12 Ann. ft. 1. c. 2. § 4.

Persons making malt for sale, or not for sale, to make entries monthly, on forfeiture of 10*l.* 12 Ann. ft. 1. c. 2. § 4.

To pay the duties in three months, 12 Ann. ft. 1. c. 2. § 5.

Double the duty forfeited on failure of payment, 12 Ann. ft. 1. c. 2. § 6.

Malt to be measured by the Winchester bushel, being 18 inches and half in diameter, and eight inches deep, 12 Ann. ft. 1. c. 2. § 7.

All malt in the custody of the malster subject to arrears and penalties, 12 Ann. ft. 1. c. 2. § 10.

Persons making malt for their own families may compound for the duties at 5*s.* per head per annum, to be paid quarterly; and such compounders are not liable to the duty, nor to the survey of the excise officers, 12 Ann. ft. 1. c. 2. § 11.

Compounders selling, or permitting others to make malt in their houses, or selling beer, &c. or having more persons in their families than they compound for, and not giving notice at the next excise office the next quarter-day, and paying or securing the composition, forfeit 5*l.* and lose their exemption; and forfeit 20*s.* for every bushel of malt sold, 12 Ann. ft. 1. c. 2. § 12.

Compounders under former acts to continue their composition or lose the benefit of it, 12 Ann. ft. 1. c. 2. § 13.

Compounders

I N D E X.

Malt.

Compounders not continuing their composition, and not making entries of their malt, forfeit 50*l.* and the malt; and in default of paying the duties in six days forfeit double the value of the malt, 12 Ann. ft. 1. c. 2. § 13.

If after the duty is paid, any malt be damaged by the sinking of a barge, the quarter-sessions are to settle the damage, and an allowance, in the same proportion to the whole duty, as the damage bears to the value of the malt; and to give a certificate thereof; on producing which to the collector he is to pay the proprietor such allowance, 12 Ann. ft. 1. c. 2. § 14. 9 Geo. 1. c. 3. § 35.

The person sustaining such loss is to give notice three days before the sessions to the collector of the district where the loss happened, 12 Ann. ft. 1. c. 2. § 15. six days before the sessions, 9 Geo. 1. c. 3. § 36. and shall apply for relief within a month, 9 Geo. 1. c. 3. § 37.

No malster to mix corn of one wetting with corn of another wetting, under penalty of 5*s.* for every bushel so mixed, 12 Ann. ft. 1. c. 2. § 16. 2 Geo. 2. c. 1. § 11.

Gagers to measure corn by the gage only, and not by the bushel, 12 Ann. ft. 1. c. 2. § 17.

Penalty of 2*s.* 6*d.* per bushel for forcing together corn in the cistern, 12 Ann. ft. 1. c. 2. § 18.

Suits for these duties to be brought within five years, 12 Ann. ft. 1. c. 2. § 19.

Out of every 20 bushels charged in the uting fat, &c. or on the floor, within 30 hours after it is thrown out of the uting fat, four bushels to be allowed for the swelling, 12 Ann. ft. 1. c. 2. § 20.

Drawback on exportation, 12 Ann. ft. 1. c. 2. § 21, &c.

Security to be given to the customer or collector of the port of exportation in the King's name before the malt is shipped, that it shall not be re-landed, 12 Ann. ft. 1. c. 2. § 21.

On re-landing, beside the penalty of such bond, all the malt landed is forfeited; half to the Crown, half to the informer, 12 Ann. ft. 1. c. 2. § 22.

Exporter to produce a certificate that the duty is paid from the collector who received it; who is to give such certificate *gratis*, proof of such payment being made on oath, and that the malt exported is the same that is mentioned in the certificate: then the collector or chief officers of the port are to give the exporter a debenture expressing the quantity shipped; which being produced to the collector of the county, &c. he is to repay the duties, or if he has not money, the commissioners, 12 Ann. ft. 1. c. 2. § 23.

Debentures due out of the duties raised by former acts to be paid out of the duties arising by this act, 12 Ann. ft. 1. c. 2. § 24.

Tenants paying rents in malt or according to the price of malt, to deduct the duty, 12 Ann. ft. 1. c. 2. § 25.

Malt imported from beyond sea forfeited, half to the Crown, half to the informer, 12 Ann. ft. 1. c. 2. § 26.

When malt is destroyed by fire or by water, on proof on oath of the payment of the duties before the quarter-sessions, the quarter-sessions are to give a certificate of such loss; on producing which the collector is to repay the

Malt.

duty, 12 Ann. ft. 1. c. 2. § 27. 9 Geo. 1. c. 3. § 35.

When malt that has been steeped is found working or growing on the floor before it is put on the kiln, an allowance to be made of 10 bushels in 20 so gaged on the floor after it is thrown out of the uting fat 30 hours or more and before it is dried, 12 Ann. ft. 1. c. 2. § 28.

The duty not to be reckoned part of the standard price at which malt exported is intitled to a bounty, 12 Ann. ft. 1. c. 2. § 29.

Ground malt exported intitled to the same drawback as whole malt, to be computed after the rate of so many bushels as it contained before it was ground, 12 Ann. ft. 1. c. 2. § 30.

Gager to leave a copy of his gage upon demand at the time of taking it, under penalty of 40*s.* 12 Ann. ft. 1. c. 2. § 31.

20*l.* penalty on brewers using sugar, honey, foreign grains, Guinea pepper, *essentia vine*, *co-culus Indiae*, or other unwholesome materials, 12 Ann. ft. 1. c. 2. § 32.

The duties to be paid into the exchequer, 12 Ann. ft. 1. c. 2. § 33.

Officers may enter malt-houses (if by night in presence of a peace officer) to take account of barley, &c. 12 Ann. ft. 1. c. 2. § 34.

20*l.* penalty for refusing to permit them to enter or to take account, 12 Ann. ft. 1. c. 2. § 34.

10*s.* per bushel forfeited for concealing malt, 12 Ann. ft. 1. c. 2. § 35.

50*l.* penalty on setting up any cistern or vessel for making malt, or any kiln or place for making or keeping malt without giving notice in writing at the next office, or for making use of any private vessel, 12 Ann. ft. 1. c. 2. § 36.

Persons aggrieved by order of any justices may appeal to the next quarter-sessions, giving six days notice: whose judgement shall be final, and they may award costs, 12 Ann. ft. 1. c. 2. § 37, 38.

Malt made in *Scotland* and brought by sea into *England* to be entered at the port of landing, and pay the duties, unless a certificate be produced of the payment in *Scotland*: If brought by land to pass thro' *Berwick* or *Carlisle*, and pay the duty there, 12 Ann. ft. 1. c. 2. § 39.

Malt brought from *Scotland* into *England* without such entry and payment forfeited, 12 Ann. ft. 1. c. 2. § 39.

Time for paying the duties enlarged to four months, 1 Geo. 1. ft. 2. c. 2. § 8.

Mixing unmalted corn with malt for exportation forfeits 5*s.* per bushel, 1 Geo. 1. ft. 2. c. 2. § 13. 6 Geo. 1. c. 21. § 4.

Penalty of 10*l.* for obstructing officers, 1 Geo. 1. ft. 2. c. 2. § 14.

Penalties on malsters wetting their barley on the floor, or permitting their corn to be acrespired, 6 Geo. 1. c. 21. § 1, 2. Repealed 3 Geo. 2. c. 7. § 13.

Officers discovering acrespired corn to give notice in writing to the malster within 48 hours, under penalty of 40*s.* 6 Geo. 1. c. 21. § 3.

Officer to attend the measuring malt for exportation, and to continue on board the ship till the is cleared, 6 Geo. 1. c. 21. § 5.

Exporter to give the officer 48 hours notice before the shipping malt, under penalty of 5*s.* per bushel, 6 Geo. 1. c. 21. § 6.

Penalty

I N D E X.

Malt.

- Penalty of 10*l.* for obstructing an officer, 6 Geo. 1. c. 21. § 7.
- Penalty of 2*s.* 6*d.* per bushel for forcing corn in the cistern to prevent the swelling, 6 Geo. 1. c. 21. § 8.
- On appeals to the quarter-sessions justices to determine upon the merits and amend the defects of form, 6 Geo. 1. c. 21. § 10.
- Malt made and entered for exportation exempted from the duties, and all drawbacks to cease, 12 Geo. 1. c. 4. § 48.
- Makers of malt for exportation, before they begin to steep, are to give notice in writing to the officer for the district, of the quantities intended to be contained in each steeping, 12 Geo. 1. c. 4. § 49.
- The corn intended to be made into malt for exportation is to be kept separate; on forfeiture of 5*s.* for every bushel of grain for exportation found mixed with grain for home-consumption, 12 Geo. 1. c. 4. § 49.
- No malster to begin steeping for exportation above six days before all his corn working on the floor for home-consumption be dried off; nor to begin steeping for home-consumption above six days before all his corn working on the floor for exportation be fully dried and locked up; on forfeiture of 5*s.* for every bushel steeped in a contrary manner, 12 Geo. 1. c. 4. § 50.
- When malt for exportation is dried, it is to be measured and shipped in presence of an officer; or to be locked up in store-houses provided by the malster, under two locks, one provided by the malster and the other by the officer, at the expence of the malster, 12 Geo. 1. c. 4. § 51.
- Officers may gage and take account of malt making for exportation in all its operations, 12 Geo. 1. c. 4. § 52.
- Malster desirous of taking out malt made for exportation and locked up, shall give 40 hours notice to the officer; expressing the quantity he intends to take out, and the port to which it is to be removed; and the officer is to attend; 12 Geo. 1. c. 4. § 53.
- Officer to keep account of malt so delivered out, and of the owners, and to give the owner a certificate signed, directed to the officer of the port to which it is removed, expressing the quantity, the name of the owner and the place from whence it is delivered; which is to be delivered to the officer of the port, who is to file and keep it, and make entry of it in a book, 12 Geo. 1. c. 4. § 54.
- 50*l.* penalty on malster neglecting to deliver such certificate to the officer of the port, 12 Geo. 1. c. 4. § 54.
- Officers to attend the measuring of malt shipped for exportation, and to continue on board the ship till she is cleared, 12 Geo. 1. c. 4. § 55.
- After shipping malt for exportation, the hatches of the ship to be kept locked till the sails, with two locks, one provided and the key kept by the owner, the other by the officer, 12 Geo. 1. c. 4. § 56.
- The person shipping to give 48 hours notice to the officer of the port, of the time of shipping and of the name of the ship; on forfeiture of 5*s.* for every bushel shipped without notice, 12 Geo. 1. c. 4. § 57.
- Malt made for exportation to be exported within nine months after the locking it up in store-

Malt.

- houses; on penalty of 5*s.* for every bushel not so exported, 12 Geo. 1. c. 4. § 57.
- 50*l.* penalty on malster not making such entries before steeping, or neglecting to provide such store-houses with locks and keys, or to cause the malt to be measured and locked up within six days after it is dried, 12 Geo. 1. c. 4. § 58.
- 50*l.* penalty for obstructing the officer, or breaking open the hatches of a ship without consent of the officer, 12 Geo. 1. c. 4. § 58.
- Allowance to the malster of 3*d.* for every quarter so locked up, for his extraordinary charges, 12 Geo. 1. c. 4. § 59.
- Perpetual duties on malt, viz. 3*d.* per bushel on malt made in *England*, and 1½*d.* on malt made in *Scotland*, and 1½*d.* per bushel on malt brought from *Scotland* into *England*, 33 Geo. 2. c. 7. § 1, 2, 3, 4.
- The duties to be paid in like manner as the annual duties, 33 Geo. 2. c. 7. § 5.
- Provisions for paying the like duties on stock in hand 8 Feb. 1760. 33 Geo. 2. c. 7. § 6, &c. 17.
- During the continuance of the annual duties no other allowances to be made out of these duties than are mentioned in the act for the annual duties, 33 Geo. 2. c. 7. § 15.
- On the claim of bounty on exportation, these duties not to be reckoned into the value of the malt, 33 Geo. 2. c. 7. § 16.
- Malt entered for exportation exempted from these duties: and no drawback out of these duties, 33 Geo. 2. c. 7. § 18.
- These duties to be deducted out of rents payable in malt, 33 Geo. 2. c. 7. § 19.
- All malt in hand subject to arrears, 33 Geo. 2. c. 7. § 20.
- During the annual duties these duties not subject to charges of management or other charges, 33 Geo. 2. c. 7. § 21.
- Distinct accounts to be kept of these duties, 33 Geo. 2. c. 7. § 22.
- The barley to be steeped 40 hours to intitle the malster to the allowance of four bushels in 20 upon charges made from the cistern, 33 Geo. 2. c. 7. § 59.
- The annual duties on malt, mum, cyder and perry in *England*, *Wales* and *Berwick*, continued for the year 1763. 3 Geo. 3. c. 1. § 1.
- 3*d.* per bushel on malt made in *Scotland* from *Midsummer* 1762. to *Midsummer* 1763. 3 Geo. 3. c. 1. § 3.
- 10*s.* per barrel on mum made or imported in *Scotland*, 3 Geo. 3. c. 1. § 4.
- 4*s.* per hogshead on cyder and perry made in *Scotland*, 3 Geo. 3. c. 1. § 5.
- Duties to be raised as formerly, 3 Geo. 3. c. 1. § 6.
- 20,000*l.* to be raised in *Scotland*, and if the rates aforesaid do not raise that sum, surcharges are to be made on the malsters in *Scotland*; which are to be paid within a month, on pain of forfeiting treble the sum, 3 Geo. 3. c. 1. § 7.
- If the rates in *Scotland* raise more than that sum, the surplus is to be applied towards encouraging the fisheries and manufactures, 3 Geo. 3. c. 1. § 8.
- Malt made in *Scotland* and brought by sea into *England* to be entered at the port of landing, and pay the duty of 6*d.* per bushel, unless a certificate be produced that it has paid the duty of 3*d.* per bushel, and in that case only 3*d.* per bushel more to be paid: if brought by land to pass

I N D E X.

Malt. *Man.*

pafs thro' *Berwick* or *Carlisle*, and pay the duties in like manner. Malt found coming out of *Scotland* without fuch entry and payment is forfeited, half to the Crown, and half to the informer, 3 Geo. 3. c. 1. § 10.

For every 20 quarters of barley or other corn entered and made into malt for exportation, there fhall be allowed 30 quarters after it is dried and made into malt, and no more, 3 Geo. 3. c. 1. § 13.

Upon producing a certificate from the officer with whom the entry was made of the fums due, and upon fecurity that the malt fhall not be re-landed, the collector of the port is to give the exporter a debenture for the bounty on the exportation of corn, 3 Geo. 3. c. 1. § 14.

On relanding, befide the penalty of the bond, the malt is forfeited and treble the value, half to the King, and half to the informer, 3 Geo. 3. c. 1. § 15.

Malt made for exportation of different steepings to be kept feparate till meafured, under penalty of 50*l.* 3 Geo. 3. c. 1. § 16.

Makers for exportation to give notice in writing to fome officer for the duties, or leave it at the next office, of the hour when they intend to take malt off the kiln; and after it has been meafured, it is to be fhipped, or locked up in fome ftore-houfe belonging to the malfter in prefence of the officer; under penalty of 50*l.* 3 Geo. 3. c. 1. § 17.

100*l.* penalty on removing the malt or opening the locks without notice to an officer, 3 Geo. 3. c. 1. § 18.

Malt fo locked up in ftore-houfes to be cleared out within 15 months, under penalty of 50*l.* 3 Geo. 3. c. 1. § 19, 20.

5*s.* per bufhel penalty on corn fteeping or fteeped being found in the ciftern or couch fo clofe as it could not be without forcing, 3 Geo. 3. c. 1. § 21.

100*l.* penalty on fraudulently conveying away from the ciftern and mixing with any couch or floor already gaged; or conveying away fo that no gage can be taken, 3 Geo. 3. c. 1. § 22.

Malfters to give notice of beginning to wet their corn or grain; in cities 24 hours before, in other places 48 hours before; and to proceed within three hours after the time therein fpecified, or to give frefh notice, 3 Geo. 3. c. 13. § 1.

To begin wetting only between four in the morning and nine in the evening, 3 Geo. 3. c. 13. § 1.

100*l.* penalty on neglecting to give fuch notice, or to fteep the corn 40 hours, or beginning at illegal hours, or adding frefh corn after the officer has taken account of it, 3 Geo. 3. c. 13. § 1.

M A N, *Ifle.*

No goods to be imported from the *Ifle of Man*, but fuch as are of the growth or manufacture of the ifland, 12 Geo. 1. c. 28. § 22.

A fhip having foreign goods on board brought from the *Ifle of Man*, and found within the limits of any port in *Great Britain* or *Ireland*, or difcovered to have been within fuch port, is forfeited and the goods, whether bulk has been broke or not, 12 Geo. 1. c. 28. § 22.

Every perfon affifting in the carrying on fhore, or conveying when landed, fhall forfeit 100*l.* or

Man. Mead, &c. Meafures. Oaths.

fuffer fix months imprifonment, 12 Geo. 1. c. 28. § 22.

Upon landing in the *Ifle of Man* foreign goods entered for exportation to obtain a drawback, the exporter forfeits the drawback and treble the value of the goods, and the mafter of the fhip is fubject to the fame penalties, and fhall fuffer fix months imprifonment, 12 Geo. 1. c. 28. § 23.

In oaths upon debentures for foreign goods exported, where the exporter is to fwear that the goods are not to be landed in *Great Britain* or *Ireland*, the *Ifle of Man* is to be added, 12 Geo. 1. c. 28. § 24.

No drawback on exportation of candles, fope, or ftarch made in *Ireland* or the *Ifle of Man*, 21 Geo. 2. c. 21. § 36.

M E A D or M E T H E G L I N.

Duty on every Gallon fold payable by the Maker.

d.

$\frac{1}{2}$	12 Car. 2. c. 23. § 5.
$\frac{1}{2}$	12 Car. 2. c. 24. § 19.
3	4 W. & M. c. 3. § 2.
3	5 W. & M. c. 20. § 10.
3	4 Ann. c. 6. § 15.
1	8 Ann. c. 7. § 1.

11 Total.

Maker concealing from the officer forfeits 5*s.* per gallon, 7 & 8 W. 3. c. 30. § 16.

Forfeits 15*l.* on refufing the gager or officer admittance, § 17.

M E A S U R E S.

36 gallons a barrel of beer, 32 gallons a barrel of ale, 12 Car. 2. c. 23. § 20. c. 24. § 34.

34 gallons a barrel of beer or ale out of the bills of mortality, 1 W. & M. c. 24. § 5.

Wincheſter bufhel 18 inches and half wide, and eight inches deep, 8 & 9 W. 3. c. 22. § penult. 12 Ann. ft. 1. c. 2. § 7.

34 gallons a barrel of vinegar, 10 & 11 W. 3. c. 21. § 15.

Sub-commiſſioners or collectors to fend ſtandard ale-quarts and ale-pints of braſs to the mayors, &c. of every market town, under penalty of 5*l.* and to be allowed the expence, 11 & 12 W. 3. c. 15. § 3, 4.

Mayors, &c. to cauſe all ale-quarts and ale-pints to be meafured by the ſtandard, and marked, under penalty of 5*l.* and treble damages with coſts, 11 & 12 W. 3. c. 15. § 5. Univerſity jurifdiction ſaved, 12 & 13 W. 3. c. 11. § 19.

One farthing to be paid for marking each meafure, 11 & 12 W. 3. c. 15. § 5.

M U M. See Beer and Ale, Malt.

O A T H S.

None to act in the exciſe till he has taken the oaths of allegiance and ſupremacy before two juſtices in the county where employed, or before

I N D E X.

Oaths. Offences.

fore a baron of the exchequer, and an oath of office, 12 Car. 2. c. 23. § 33. under penalty of 50*l.* per month, 15 Car. 2. c. 11. § 27.
Justices to certify the taking such oath to the quarter sessions. 12 Car. 2. c. 23. § 34.
Certificate to be entered with the auditor of excise, 15 Car. 2. c. 11. § 27.

O F F E N C E S.

Against 12 Car. 2. c. 23, 24. within the limits of the chief office, to be heard by the chief commissioners, or major part of them; or, on appeal, by the commissioners of appeals, or major part of them, 12 Car. 2. c. 23. § 31. c. 24. § 45.
Offences elsewhere to be heard by two neighbouring justices, *ibid.*
Or if the justices neglect for 14 days after complaint, by the sub-commissioners, subject to appeal to the next quarter sessions, *ibid.*
Defendant to be summoned, *ibid.*
Proof by one witness or confession, *ibid.*
Bribing a gager to be proved by two witnesses before two justices, or the chief magistrate of the place, 15 Car. 2. c. 11. § 16.
All differences appeals and complaints to be determined in the proper county or riding, 15 Car. 2. c. c. 11. § 22.
Two justices or chief magistrates of every county, &c. to meet once a month to determine matters, 15 Car. 2. c. 11. § 24.
50*l.* penalty on lending private brew-houses or immoveable vessels, to be recovered in any court of record within six months, and tried in the county, 22 & 23 Car. 2. c. 5. § 10.
Complaints of over-charges to be heard by the commissioners of excise, or appeals, or by the justices, 1 W. & M. c. 24. § 13.
Commissioners or officers taking money, but of the King, forfeit their office, on proof by two witnesses, 1 W. & M. c. 24. § 15.
Informations against brewers or retailers to be prosecuted within three months, and notice left at their house within a week after the information entered, 1 W. & M. c. 24. § 16.
Suit for forfeiture and 100*l.* for brewing with mellasses, &c. to be within six months, 1 W. & M. c. 24. § 17.
Suits for the malt duties to be brought within five years, 12 Ann. ft. 1. c. 2. § 19.
Indictments or informations for assaulting an officer of customs or excise, may be tried in any county, 9 Geo. 2. c. 35. § 26.
Offences may be prosecuted before commissioners and justices within whose jurisdiction the offender is found, as well as where the offence was committed, 18 Geo. 2. c. 26. § 13.
Offences against 31 Geo. 2. c. 32. for laying a duty on licences to trade in gold and silver, to be heard by three commissioners of excise within the limits of the chief office, and in case of appeal, by the commissioners of appeal; and in other places by two neighbouring justices, subject to appeal to the quarter sessions, 31 Geo. 2. c. 32. § 11.

See Excise, and see the several kinds of goods subject to the excise.

P A P E R.

Duties on imported paper, under the management of the commissioners of the customs, 10 Ann. c. 19. § 32, &c. Additional duties, 12 Ann. ft. 2. c. 9. § 2.
Duties on paper, pastboard, &c. made in Great Britain, 10 Ann. c. 19. § 38.
Additional duties, 12 Ann. ft. 2. c. 9. § 3.

	By 10 Ann. c. 19.	By 12 Ann. ft. 2. c. 9.
On demy fine, per } ream,	s. d. 1 6	d. 9
On demy second, —	1 0	6
On crown fine, —	1 0	6
On crown second, —	0 9	4 $\frac{1}{2}$
On fools cap fine, —	1 0	6
On fools cap second, —	0 9	4 $\frac{1}{2}$
On fine pots, —	1 0	6
On second pots, —	0 6	3
On brown large cap, —	0 6	3
On small ordinary } brown,	0 4	2
On whited brown per } bundle, containing 40 } quires,	0 6	3
On pastboards, mild- } boards and scale- } boards per C.	3 0	1 6
On all other paper, {	12 per cent. on the value } 6 per cent.	

1*d.* per yard square more upon painted paper for hangings, 10 Ann. c. 19. § 39 and an half-penny more, 12 Ann. ft. 2. c. 9. § 4.
A ream consists of 20 quires, each of 24 sheets, 10 Ann. c. 19. § 40.
Paper of the same dimensions and value to pay the same duties, though the name be changed, 10 Ann. c. 19. § 40.
Treasury to appoint commissioners, and the money to be paid into the exchequer, 10 Ann. c. 19. § 41.
The value of paper, paying *ad valorem*, taken to be so much as it is worth to be sold at the next market town, exclusive of the duty, 10 Ann. c. 19. § 42.
The collector to receive the duty *ad valorem* on the oath of the maker, 10 Ann. c. 19. § 42.
Makers to give notice in writing at the next office, of their names, places of abode, and places used for making paper or pastboard, &c. under penalty of 30*l.* 10 Ann. c. 19. § 43. and of places used for drying and for making it fit for use, under penalty of 20*l.* 10 Ann. c. 19. § 44.
Paper-makers to make entries of their paper, &c. once in six weeks on oath, under penalty of 50*l.* 10 Ann. c. 19. § 45.
None obliged to go farther than the next market town to make such entries, 10 Ann. c. 19. § 46.
Duty to be cleared off in six weeks after entry; on pain of forfeiting double the sum, and being disabled to carry out paper or pastboard, on pain of forfeiting double the value, 10 Ann. c. 19. § 47.
Officers may enter (if in the night in presence of a peace officer) the houses, mills, and places used by paper-makers, to take account of the paper, &c. and are to make a return to the commissioners, leaving a copy, if demanded, 10 Ann. c. 19. § 48.

Officers

I N D E X.

Paper.

- Officers return to be a charge upon the maker, 10 Ann. c. 19. § 48.
- 40*s*. penalty on the officer refusing the paper-maker a copy of his return, 10 Ann. c. 19. § 48.
- Officers to be sworn, 10 Ann. c. 19. § 49.
- Officers may take account of materials fit for making paper, &c. in the custody of makers, 10 Ann. c. 19. § 50.
- 20*l*. penalty for obstructing officers, 10 Ann. c. 19. § 50.
- 20*l*. penalty for removing paper, &c. of which no account is taken, without giving two days notice, 10 Ann. c. 19. § 51.
- Paper, &c. not surveyed, to be kept separate for 48 hours after the making, under penalty of 5*l*. 10 Ann. c. 19. § 52.
- 20*l*. penalty for concealing paper, &c. 10 Ann. c. 19. § 53.
- Paper, &c. found in private work-houses unentered, forfeited, or the value, 10 Ann. c. 19. § 54.
- All paper, &c. materials or utensils in the hands of a maker, charged with all arrears of duties and penalties, 10 Ann. c. 19. § 55.
- Regulations concerning the duty on stock in hand 24 June 1712, 10 Ann. c. 19. § 56.
- Drawback on exportation, 10 Ann. c. 19. § 59.
- The exporter to give security that the paper, &c. shall not be re-landed, and make proof upon oath that the duty has been paid; and thereupon the customer or collector of the port is to give the exporter a debenture, expressing the quantities and kinds, and the exportation is to be certified by the searcher; and thereupon the collector is to repay the duties to the exporter: or if the collector has not money, the commissioners are to cause the same to be paid, 10 Ann. c. 19. § 57, 59.
- Paper, &c. re-landed forfeited, or the value, beside the penalty of the bond, 10 Ann. c. 19. § 58.
- Powers of excise laws extended to the duties upon paper, 10 Ann. c. 19. § 60.
- Fines and forfeitures to be recovered and mitigated as by laws of excise, and applied, half to the crown, and half to the informer, 10 Ann. c. 19. § 61.
- Commissioners to have the jurisdiction of commissioners of excise, 10 Ann. c. 19. § 62.
- Books printed in the *British* Universities in the *Latin*, *Greek*, *Oriental* or *Northern* languages, allowed a drawback of the duties: the manager of the press making proof by oath, before the Vice-chancellor or Principal, of the kinds and quantities of the paper used, and the amount of the duties, and the Vice-chancellor or Principal certifying that oath to the treasury, and the treasury issuing warrants to the commissioners to repay the duties to the person authorized to receive them by the respective Vice-chancellor or Principal, 10 Ann. c. 19. § 63, 64.
- Pastboard made of paper, that has paid the duty, not charged, 10 Ann. c. 19. § 65.
- Before paper for hangings be painted, the officer to take account of the quantity and dimensions, and to stamp every sheet, 1 Geo. 1. st. 2. c. 36. § 17.
- 20*l*. penalty and forfeiture for removing paper before it be stamped; half to the King, and half to the informer, 1 Geo. 1. st. 2. c. 36. § 18.

Parliament. Penalties.

PARCHMENT. See Leather.

PARLIAMENT.

- No member of the house of Commons to be concerned in farming or managing duties, except in the treasury customs and excise, 5 W. & M. c. 7. § 57.
- Any officer of excise influencing elections of members of Parliament, forfeits 100*l*. and is disabled to bear office, 5 & 6 W. & M. c. 20. § 48.
- No member of the house of Commons to be a commissioner or farmer of the excise, or commissioner of appeals, or comptroller or auditor of the excise, 11 & 12 W. 3. c. 2. § 150, 151.
- Commissioners and officers for the duties on leather, not to intermeddle in elections of members of Parliament, on penalty of 100*l*. and disability to bear office, 9 Ann. c. 11. § 49.
- Commissioners and officers for the duties on tape, paper, printed silks, &c. not to intermeddle in elections of members of Parliament, 10 Ann. c. 19. § 182.

PERRY. See Cyder.

PROSECUTIONS. See Excise.

PENALTIES.

- For offences against 12 Car. 2. c. 23, 24. to be levied, by warrants of commissioners, justices, or sub-commissioners, by distress, and by sale in default of redemption in 14 days, 12 Car. 2. c. 23. § 31. cap. 24. § 45.
- For want of distress, imprisonment till satisfaction, *ibid*.
- Forfeitures or penalties may be mitigated by the two justices, commissioners, or sub-commissioners, but not below double the duty, besides costs, 12 Car. 2. c. 23. § 32. cap. 24. § 46.
- To be applied, three-fourths to the King, and one-fourth to the informer, *ibid*.
- 10*l*. penalty for neglecting to keep an office, half to the King, and half to him that will sue, 15 Car. 2. c. 11. § 10.
- 5*l*. penalty on a compounder brewing for another, and on that other, half to the King, and half to him that will sue, 15 Car. 2. c. 11. § 14.
- 10*l*. penalty on brewer, &c. bribing a gager, and on the gager, to be levied by warrant of two justices, or the chief magistrate of the place, by distress and sale; and, for want of distress, the offender to be imprisoned three months, 15 Car. 2. c. 11. § 16.
- Penalties, not otherwise disposed of, to be applied, one-third to the King, one-third to the poor of the parish, and one-third to the informer, 15 Car. 2. c. 11. § 25.
- Where no other direction, penalties to be recovered in any court of record within the county, &c. as by the former act, 15 Car. 2. c. 11. § 25.
- 50*l*. penalty for lending private brew-houses or immoveable vessels, half to the King, and half to the informer, 22 & 23 Car. 2. c. 5. § 10.
- Beer, ale, cyder and mum exported, and re-landed, and 50*l*. per cask forfeited, to be recovered

I N D E X.

Penalties.

- vered in any court of record, half to the King, and half to the informer, 1 W. & M. c. 22. § 2.
- Liquor brewed with mellasses, &c. forfeited, and 100*l.* half to the King, and half to the informer, to be recovered in any court of record, 1 W. & M. c. 24. § 17.
- 20*l.* penalties on distillers letting up, &c. vessels without notice, and on the persons in whose house, half to the King, and half to the informer, 3 & 4 W. & M. c. 15. § 1.
- Brandy imported in casks under 60 gallons or the value forfeited, half to the King, and half to the informer, recoverable in any court at *Westminster*, 4 W. & M. c. 5. § 8.
- 100*l.* penalty on officers of excise influencing elections to Parliament, half to the informer, and half to the poor of the parish, 5 W. & M. c. 20. § 48. 9 Ann. c. 11. § 49.
- Concealed stills and vessels discovered, and not claimed, to be sold, and the produce applied, half to the informer, half to the King, 10 & 11 W. 3. c. 4. § 7.
- 200*l.* penalty on persons obstructing the search, applied half to the King, and half to him that informs or sues, 10 & 11 W. 3. c. 4. § 8.
- Penalties of 11 & 12 W. 3. c. 15. applied, half to the poor, and half to the informer: to be recovered by oath of one witness, before one justice, within 30 days, and levied by the justice's warrant, 11 & 12 W. 3. c. 15. § 6.
- Brandy, &c. imported in ships under 15 tons, forfeited, half to the King, and half to the seizer, 12 & 13 W. 3. c. 11. § 20.
- Penalties of gashing hides, &c. viz. 2*s.* 6*d.* for every ox-hide, &c. and 1*s.* for every calf-skin, applied, half to the poor of the parish, and half to the informer, 9 Ann. c. 11. § 11.
- Hides shaved before thoroughly tanned, forfeited, or the value, half to the crown, half to the informer, 9 Ann. c. 11. § 12.
- 50*l.* penalty on tanners, &c. not giving notice of work-houses, &c. applied, one-third to the crown, two-thirds to the informer, 9 Ann. c. 11. § 15.
- 10*l.* penalty for refusing to admit the officer into a tan-yard, &c. applied, one-third to the crown, two-thirds to the informer, 9 Ann. c. 11. § 17.
- 20*l.* penalty for using private tan-yards, &c. not giving notice, not making entries, unduly removing or concealing, and the goods forfeited, applied, half to the crown, and half to the informer, 9 Ann. c. 11. § 17.
- 50*l.* penalty for not keeping scales, or removing before the duty is charged, &c. applied, half to the crown, half to the informer, § 26.
- 50*l.* penalty for not accounting once in three months; applied, half to the crown, half to the informer, 9 Ann. c. 11. § 27.
- Treble value of goods exported and reloaded, applied, half to the crown, half to the informer, 9 Ann. c. 11. § 42.
- 5*l.* penalty on officers taking fees for entries, &c. forfeited to the party grieved, 9 Ann. c. 11. § 35.
- Forfeiture of double duties, by owners of hops not clearing in six months, applied, two-thirds to the crown, one-third to the informer, 9 Ann. c. 12. § 14.
- Penalties and forfeitures concerning the duties on hops, to be recovered and mitigated as by any

Penalties.

- laws of excise, or by action of debt, &c. and applied, half to the crown, half to the informer, 9 Ann. c. 12. § 26. 7 Geo. 2. c. 19. § 3.
- Ships, &c. importing foreign hops to *Ireland*, forfeited, and applied, two-thirds to the poor of the parish in *Ireland* where discovered, and one-third to the person who seizes or sues, 9 Ann. c. 12. § 27.
- Low-wines brought coastwise without certificate, forfeited, half to the King, and half to the informer, 3 Geo. 1. c. 4. § 17.
- Penalties of the following acts to be applied, half to the King, and half to the informer, and to be recovered by the laws of excise [*see Offences*] or by action in any of the courts at *Westminster*.
- 7 & 8 W. 3. c. 30. § 29.
 8 & 9 W. 3. c. 19. § 12.
 10 & 11 W. 3. c. 21. § 20.
 12 & 13 W. 3. c. 11. § 9.
 1 Ann. st. 2. c. 14. § 2.
 8 Ann. c. 9. § 6, 28.
 9 Ann. c. 12. § 26.
 12 Ann. st. 1. c. 2. § 9.
 1 Geo. 1. st. 2. c. 2. § 15.
 1 Geo. 1. st. 2. c. 36. § 15, 20.
 4 Geo. 1. c. 3. § 12.
 5 Geo. 1. c. 11. § 27.
 6 Geo. 1. c. 21. § 9, 19.
 10 Geo. 1. c. 10. § 41.
 11 Geo. 1. c. 30. § 39.
 12 Geo. 1. c. 28. § 33.
 4 Geo. 2. c. 14. § 10.
 7 Geo. 2. c. 19. § 3.
 9 Geo. 2. c. 35. § 25.
 9 Geo. 2. c. 23. § 25.
 10 Geo. 2. c. 17. § 5, 8.
 11 Geo. 2. c. 26. § 9.
 16 Geo. 2. c. 8. § 5.
 17 Geo. 2. c. 17. § 16.
 18 Geo. 2. c. 26. § 14.
 19 Geo. 2. c. 12. § 6, 21, 29.
 20 Geo. 2. c. 10. § 14.
 20 Geo. 2. c. 39. § 4.
 21 Geo. 2. c. 14. § 5.
 23 Geo. 2. c. 21. § 39.
 24 Geo. 2. c. 40. § 29.
 29 Geo. 2. c. 14. § 13, 14.
 31 Geo. 2. c. 32. § 12.
 32 Geo. 2. c. 24. § 7.
 33 Geo. 2. c. 9. § 19.
 33 Geo. 2. c. 28. § 15.
 1 Geo. 3. c. 7. § 9.
 2 Geo. 3. c. 5. § 24.
 2 Geo. 3. c. 14. § 5.
 3 Geo. 3. c. 1. § 15, 23, 25.
 3 Geo. 3. c. 12. § 29.
 3 Geo. 3. c. 13. § 2.
- Penalties against any acts then in force relating to the excise, or other duties under the management of the commissioners of excise, to be recovered or mitigated as by any law of excise, or by action; and to be applied, half to the King, and half to the informer, 13 Geo. 2. c. 26. § 14. 24 Geo. 2. c. 40. § 29.

PRINTED LINENS and SILKS.

See Linen.

7 Q

PROSE-

I N D E X.

PROSECUTIONS. See Excise.

RETAILERS of spirituous liquors.
See Brandy.

R U N G O O D S.

Ships under 40 tons importing brandy, &c. forfeited, and the brandy, &c. 8 Geo. 1. c. 18. § 1. and may be used by officers of the customs, 12 Geo. 1. c. 28. § 14. or officers of excise, 33 Geo. 2. c. 9. § 16. Ships under 50 tons forfeited, and may be used in like manner, 3 Geo. 3. c. 22. § 5, 6.

Boats rowed with more than four oars on the *Thames* forfeited, and 40*l.* penalty on the owner or person using them, 8 Geo. 1. c. 18. § 2. and the boats may be used by officers of the customs, 12 Geo. 1. c. 28. § 14. or officers of excise, 33 Geo. 2. c. 9. § 16.

Barges, &c. belonging to the Royal Family, or ship's boats, or boats, &c. licenced by the admiralty, excepted, 8 Geo. 1. c. 18. § 4.

The owners of such licenced boats to give security that they shall not be used in running goods, 8 Geo. 1. c. 18. § 5.

Persons passing with run goods within 20 miles of the coasts, being more than five in company, or carrying offensive arms, or wearing masks or other disguise, or forcibly resisting officers of customs or excise in seizing or securing run goods, on conviction to be transported for seven years, 8 Geo. 1. c. 18. § 6.

Such offender, within two months after his offence, and before conviction, discovering two accomplices, so as they be convicted, shall be acquitted, and have 40*l.* for every offender so discovered, if the value of the goods recovered to the King's use exceed 50*l.* 8 Geo. 1. c. 18. § 7.

Any other person discovering offenders within three months after the offence, shall have 40*l.* for every offender so discovered and convicted, beside other rewards for the goods recovered, if the value of the goods recovered exceed 50*l.* 8 Geo. 1. c. 18. § 8.

The commissioners of customs and excise are to cause the rewards to be paid by the respective receivers general, in proportion to the duties on run goods for which the offenders are convicted, 8 Geo. 1. c. 18. § 9.

Persons knowingly buying or receiving run goods, on conviction by oath of one witness, or confession, before a justice, forfeit 20*l.* half to the informer, and half to the poor of the parish, to be levied by distress and sale; and, for want of distress, the offender to be imprisoned for three months, 8 Geo. 1. c. 18. § 10.

Dealers in foreign brandy, &c. are to keep it separate from *British*, 8 Geo. 1. c. 18. § 11, 12, 13. See Brandy.

Capias to issue in the first process in actions or informations for running goods, 8 Geo. 1. c. 18. § 15.

Seizures of vessels of 15 tons or under, used in landing run goods, or of carriages or cattle used in conveying them, may be heard and finally determined by two neighbouring justices, in like manner as seizures of brandy forfeited, 8 Geo. 1. c. 18. § 16, 17.

Upon landing goods brought from one port to another, before delivering the cocquet and obtaining a warrant, the master of the vessel forfeits the value of the goods, 8 Geo. 1. c. 18. § 18.

Run goods. Salvage. Seamen's wages.

Foreign goods landed without the presence of a custom-house officer, forfeited, or the value, 8 Geo. 1. c. 18. § 18.

Brandy, &c. foreign or *British*, and all foreign exciseable liquors, forfeited, may be seized by officers of customs or excise, or persons authorized by warrant from the treasury, or special commission from the King, 8 Geo. 1. c. 18. § 24.

40*l.* penalty for resisting an officer of customs or excise in seizing such forfeited liquors, or retreating them, or endeavouring to destroy them when seized, 8 Geo. 1. c. 18. § 25.

Officers of excise may search ships for exciseable goods, and make seizures, as officers of the customs may do, 11 Geo. 1. c. 30. § 1. and may seize ships forfeited as officers of the customs may do, 33 Geo. 2. c. 9. § 16. See Brandy.

Concealing goods liable to any customs, excise, or inland duties, forfeits the goods, and treble the value, 11 Geo. 1. c. 30. § 16.

The value to be taken at the price of the best goods of the sort in *London*, 11 Geo. 1. c. 30. § 17.

Run goods offered to sale may be seized, and, if liable to inland duties, may be secured in the custody of some officer of excise, 11 Geo. 1. c. 30. § 18.

Offering such goods to sale, forfeits the goods and treble the value, 11 Geo. 1. c. 30. § 19.

Prohibited or run goods may be seized from the buyer, 11 Geo. 1. c. 30. § 20.

The buyer forfeits also treble the value, 11 Geo. 1. c. 30. § 21.

Whichever of buyer or seller first prosecutes, is discharged, 11 Geo. 1. c. 30. § 21.

If neither prosecute within a month, the keeper of the ware-house where the goods are lodged may prosecute within the next month, 11 Geo. 1. c. 30. § 21.

500*l.* penalty for attempting to corrupt an officer of excise, 11 Geo. 1. c. 30. § 40.

See Smugglers.

S A L V A G E.

How salvage of goods stranded is to be adjusted and paid, 12 Ann. st. 2. c. 18. § 21.

SAMPLES. See Distillers, Foreign liquors.

SARK *Island*. See Foreign liquors.

S E A M E N ' S W A G E S.

Bills for seamen's wages may be drawn by the commissioners of the navy, payable by the receivers of the land-tax, collectors of customs or excise, or clerks of the cheque in the docks, 31 Geo. 2. c. 10. § 13, 14.

If the bills are not paid, the cause of refusal, and the time of their being tendered, to be indorsed, and a future day of payment to be appointed within two months, 31 Geo. 2. c. 10. § 15.

50*l.* forfeited to the informer for unnecessarily delaying payment, or taking any fee for paying, 31 Geo. 2. c. 10. § 15.

S E I Z U R E S.

I N D E X.

S E I Z U R E S.

An officer making a collusive seizure of foreign goods forfeits 500*l.* and is rendered incapable of any office in the revenue; and the owner of the goods forfeits treble the value, 5 Geo. 1. c. 11. § 24.

Officer or importer and owner discovering his accomplices in two months acquitted, 5 Geo. 1. c. 11. § 25.

Any other person discovering within three months to have half the King's share of what shall be recovered, 5 Geo. 1. c. 11. § 26.

Seizures of spirituous liquors in pursuance of any act of parliament relating to the customs or excise (except for unlawful exportation exceeding 63 gallons) may be heard summarily; if within the limits of the head office in *London*, before the commissioners, or major part of them (or three of them, 1 Geo. 2. c. 16. § 4, 5.) and in other places before two neighbouring justices: who are to summon the persons in whose custody the goods were found; and to give final judgement, which shall not be liable to appeal, or removal by *Certiorari*, 6 Geo. 1. c. 21. § 20.

If no claim be made within 20 days, notice to be affixed on the *Royal Exchange*, of the time when the commissioners will hear the matter, if the seizure was within the limits of the chief office; in other places proclamation to be made at the next market town to the place of seizure, on the next market day after the 20 days are expired, when and where the justices will hear the matter, 6 Geo. 1. c. 21. § 21.

Foreign exciseable liquors forfeited may be seized by officers of customs or excise, or persons authorized by warrant from the treasury, or special commission from the King, 8 Geo. 1. c. 18. § 24.

Officers of excise may search ships for exciseable goods, and make seizures, as officers of customs may do, 11 Geo. 1. c. 30. § 1. and seize ships forfeited, as officers of customs may do, 33 Geo. 2. c. 9. § 16.

Run goods offered to sale may be seized, and if liable to inland duties may be secured in the custody of some officer of excise, 11 Geo. 1. c. 30. § 18. May be seized from the buyer, 11 Geo. 1. c. 30. § 20.

Tea, coffee, or foreign exciseable liquors seized within the limits of the cities of *London* or *Edinburgh*, on condemnation, to be publicly sold there respectively; tea and coffee seized and condemned in other places to be brought to *London* or *Edinburgh*, and there sold: foreign exciseable liquors seized and condemned, to be sold to the best bidder at such places as the commissioners think proper, 12 Geo. 1. c. 28. § 1.

The officer making seizure allowed one-third free of charges, 12 Geo. 1. c. 28. § 2. and the remainder, after paying charges, to be paid as practised concerning the King's share, § 5. The officer to have one moiety, and the other moiety to be paid into the exchequer, 3 Geo. 3. c. 22. § 1.

None intitled to a reward unless notice be given to the next officer of excise, or supervisor of the district, within 48 hours after the seizure of tea, coffee, or foreign exciseable liquors, 12 Geo. 1. c. 28. § 6. Such officer is to take

Seizures. Shoe-makers.

an account of the species and quantities; and the goods are not to be removed without a permit from such officer, under penalty of being re-seized, 12 Geo. 1. c. 28. § 6.

In disputes concerning seizures of foreign goods, the *onus probandi* to lie on the claimer, 12 Geo. 1. c. 28. § 8.

Ships under 40 tons forfeited and seized for importing foreign brandy, &c. may be used by the officers of the customs, 12 Geo. 1. c. 28. § 14. or by the officers of the excise, 33 Geo. 2. c. 9. § 16. Ships under 50 forfeited, and may be used in like manner, 3 Geo. 3. c. 22. § 5, 6.

Justices may administer oaths to ascertain the value of seizures before condemnation, 12 Geo. 1. c. 28. § 16.

All trials of seizures to proceed according to the merits without inquiring into the exact form of making the seizure, 9 Geo. 2. c. 35. § 34.

No writ of delivery for ships, &c. seized, unless the officer neglect to proceed to trial three terms, nor without security in double the value to return the same, if condemned, 3 Geo. 3. c. 22. § 7.

For the several offences, or frauds, for which goods subject to the duties of excise are forfeited, and liable to seizure, see the names of the several kinds of goods.

S H E R I F F S. See Smugglers.

S I L K S. See Linen.

S H O E - M A K E R S.

Directions for the due making of shoes, boots, &c. 1 Ja. 1. c. 22. § 28.

Shoes, boots, &c. not to be sold on *Sundays*, on pain of forfeiting 3*s.* 4*d.* per pair and the value, 1 Ja. 1. c. 22. § 28.

The companies of cordwainers, curriers, &c. shall four times a year make search of wares made of tanned leather in *London* or within three miles; and may seize such as are insufficiently made, 1 Jac. 1. c. 22. § 29, 30.

Shoe-makers, sadlers, &c. in *London* or within three miles, making their wares of unfit leather, or not making them well, forfeit the wares or the value, 1 Ja. 1. c. 22. § 44.

In *London* or within three miles, wares of artificers cutting leather to be sold only in open shops, fairs, or markets, 1 Ja. 1. c. 22. § 45.

All cutters or workers of leather in *London* or within three miles shall be under the survey of such company as the like artificers being freemen, 1 Jac. 1. c. 22. § 46.

Wares seized and forfeited in *London* or within three miles, applied one-third to the seizer, one-third to the chamber of *London*, and one-third to the poor in *St. Bartholomew's-Hospital*, or other poor householders, at the discretion of the mayor and four aldermen, 1 Ja. 1. c. 22. § 46. In other places, one-third to the poor, one-third to the city, &c. and one-third to the seizer, 1 Ja. 1. c. 22. § 46.

The person to whom it is given shall not give or sell it to any person that will sell it again, on penalty

I N D E X.

Silver-plate. Smugglers.

penalty of 3*s.* 4*d.* on the buyer for every parcel, 1 Jac. 1. c. 22. § 47.

See Curriers, Leather, Tanners.

S I L V E R - P L A T E.

Annual duties on silver-plate to be paid by the owners, 29 Geo. 2. c. 14. § 1. and managed by the commissioners of excise, § 2.

Persons within the limits of the chief office to make entry there of the quantity of their plate within 20 days after their beginning to have it; and in other places at the next excise office; and at the same time pay the annual duty, 29 Geo. 2. c. 14. § 3.

Fresh notice to be given and the duty paid at the end of every year; under penalty of 20*l.* 29 Geo. 2. c. 14. § 4.

Fresh notice and entry not necessary on a new acquisition of plate within the year, 29 Geo. 2. c. 14. § 5.

Persons making entries and paying the duties before information, indemnified from prosecution, 29 Geo. 2. c. 14. § 6.

Persons receiving plate in pledge, and not using it, not liable to the duties, 29 Geo. 2. c. 14. § 7. The true owner to pay the duties for such pledged plate, 29 Geo. 2. c. 14. § 8.

Church plate, and stock in trade, not liable to the duties, 29 Geo. 2. c. 14. § 9. But dealers are to pay duty for plate used in their family, 29 Geo. 2. c. 14. § 10.

Successors of persons dying not liable to pay for the residue of the year, 29 Geo. 2. c. 14. § 11.

On payment of the duties the persons and quantities to be registered by the officer, and a receipt given, of which the person receiving the duty is to keep an indented duplicate, 29 Geo. 2. c. 14. § 12.

Prosecutions for duties or penalties to be heard in the courts at *Westminster* or in the Exchequer in *Scotland*, or by the commissioners of excise if within the jurisdiction of the head office, and in case of appeal by the commissioners of appeal: or in other places by two neighbouring justices, subject to appeal to the quarter-sessions, 29 Geo. 2. c. 14. § 13.

See Gold and Silver.

S K I N S. See Leather.

S M U G G L E R S.

Offences against the laws of customs or excise before 27 April, 1736, discharged, on the offenders discontinuing and releasing all actions against officers, &c. 9 Geo. 2. c. 35. § 1, 2, 3, 4. The like indemnity is given to 1 May, 1745, by 18 Geo. 2. c. 28. and to 24 June, 1746, on serving in the fleet, &c. 19 Geo. 2. c. 34. § 13.

Offenders so indemnified and offending again, answerable for both, 9 Geo. 2. c. 35. § 5.

Persons liable to transportation for such offences and offending again, to suffer death, 9 Geo. 2. c. 35. § 7.

Persons neglecting to pay compositions for offences, excepted: also all seizures, and money due for the duty of goods unlawfully import-

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ed, and on bonds for goods imported, bonds given by officers of customs or excise, debts on debentures fraudulently obtained or become void, 9 Geo. 2. c. 35. § 8.

On information that three or more persons are assembled with offensive weapons to run goods, &c. to the hindrance of officers of the customs or excise in their duty, a justice may grant his warrant to any constable for apprehending them, and if on examination he sees cause may commit them to the county gaol. On conviction they shall be transported seven years as felons, 9 Geo. 2. c. 35. § 10.

Reward of 50*l.* for apprehending such offenders, and a further reward of 50*l.* to any person maintained in apprehending, or to the executors of any person killed, on certificate of the judge of assize or two next justices, 9 Geo. 2. c. 35. § 11.

Offender discovering two accomplices before conviction to the commissioners of customs or excise, so as two be convicted, discharged and intitled to the reward of 50*l.* 9 Geo. 2. c. 35. § 12.

Two or more within five miles of the sea or a navigable river with horse or cart having more than 6*lb.* of tea or five gallons of brandy, not having paid duty and without a permit, or other foreign goods above the value of 30*l.* and bearing offensive arms, or being masked or forcibly obstructing any officer of customs or excise, deemed runners of foreign goods within 8 Geo. 1. c. 18. and to be transported for seven years, 9 Geo. 2. c. 35. § 13.

Proof of entry and payment of duties to lie on the persons found with the goods, 9 Geo. 2. c. 35. § 13.

Goods found so carrying with the package, and all weapons, furniture of horses, and carriages, forfeited, 9 Geo. 2. c. 35. § 14.

50*l.* above other rewards to a person wounded in apprehending such offender, or to the executors of a person killed, on certificate of the judge of assize or two next justices, 9 Geo. 2. c. 35. § 15.

Persons discovering their accomplices within three months after the offence, intitled to 50*l.* for each offender convicted, to be paid by the receivers-general of the customs or excise, on certificate of the judge; on disputes the commissioners to adjust the shares, 9 Geo. 2. c. 35. § 16, 17.

Persons lurking within five miles of the sea or a navigable river with intent to assist in running goods, and not giving account of themselves to a justice, to be sent to the house of correction, whipped, and kept to hard labour not exceeding a month: and the informer to have 20*l.* for each offender from the commissioners of customs or excise respectively, 9 Geo. 2. c. 35. § 18.

Person so apprehended desiring time to make defence, not to be whipped, but committed till he makes proof or gives security not to be guilty of the like offences, 9 Geo. 2. c. 35. § 19.

If any offer tea, brandy, &c. to sale without a permit, or if any hawker, &c. offer to sale tea, brandy, &c. with or without a permit, the person to whom offered may seize and carry it to the next warehouse for customs or excise, and bring the seller to a justice to be committed. The seizer may prosecute, and shall be intitled

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intitled to a third of the produce. And the commissioners of customs or excise respectively may advance 1s. for every *lb.* of tea or gallon of brandy; to be replaced out of the produce of the sale, 9 Geo. 2. c. 35. § 20.

Treble value forfeited by a person convicted before a justice of carrying or having the custody of prohibited or run goods, half to the informer, half to the poor of the parish: in default of distress the offender to be committed and whipped, and kept to hard labour not exceeding three months, 9 Geo. 2. c. 35. § 21.

Ships from abroad having 6 *lb.* of tea, or foreign brandy in casks under 60 gallons (except for use of the seamen, not exceeding two gallons a man) found at anchor or hovering within the limits of any ports, or within two leagues of the shore, and not proceeding on their voyage; except in case of necessity, of which notice is to be given to the principal officer of the port; all such tea or brandy forfeited with the package, whether bulk be broken or not, 9 Geo. 2. c. 35. § 22.

Foreign goods being taken in or out of a ship within four leagues of the coast without paying duties (unless in case of necessity, of which notice to be given to the principal officer of the port) are forfeited, and the master forfeits treble the value; and the vessel into which they are put, if not above 100 tons, is forfeited, 9 Geo. 2. c. 35. § 23.

50*l.* penalty for attempting to bribe any officer of customs or excise, 9 Geo. 2. c. 35. § 24.

Penalties of this act to be applied half to the Crown, and half to the informer or prosecutor; and to be recovered in any court of record at *Westminster*, or in the Exchequer at *Edinburgh*, 9 Geo. 2. c. 35. § 25.

All goods found concealed in any ship (tho' foreign) after the master's report at the custom-house, forfeited and may be seized, and if the master was privy to the concealment, he forfeits treble the value, 9 Geo. 2. c. 35. § 27.

Persons forcibly obstructing or beating officers of customs or excise on ship-board, to be transported for seven years, 9 Geo. 2. c. 35. § 28.

Any officer of customs or excise producing his deputation if required, may go on board any coasting vessel in any port and search the ship, and continue on board while the ship stays in port, 9 Geo. 2. c. 35. § 29.

100*l.* penalty for obstructing such officer, 9 Geo. 2. c. 35. § 29.

100*l.* penalty, with incapacity to have a licence, on alehouse-keepers, &c. knowingly harbouring persons, against whom process has issued for offences to the prejudice of the revenue, and the sheriff has returned that they cannot be found; or harbouring persons who have been in prison for such offences and escaped, or have been convicted and fled; provided six days notice has been given that the person so harboured has absconded, in two successive Gazettes, and by a writing fixed to the church-door where he last dwelt, 9 Geo. 2. c. 35. § 30, 31.

Sheriffs, &c. on request in writing by a known solicitor for the customs or excise, are to grant special warrants to such persons as such solicitor desires, to apprehend offenders: in default, such sheriff, &c. liable to process or contempt,

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and penalties as for neglecting to execute the process, 9 Geo. 2. c. 35. § 32.

Sheriffs, &c. granting such special warrants indemnified from escapes till the offender is committed to gaol, or tendered to the gaoler, who is to give a receipt for him, 9 Geo. 2. c. 35. § 33.

If any persons passing with prohibited or uncustomed goods and armed with offensive weapons resist any officers of customs or excise, they may oppose force to force; and if they wound or kill, they may plead the general issue, and are to be bailed by any justice, 9 Geo. 2. c. 35. § 35.

Persons prosecuted by the *East India* company not indemnified, 9 Geo. 2. c. 35. § 36.

Courts of King-bench or judiciary in *Scotland* not restrained from bailing persons committed for felony by this act, 9 Geo. 2. c. 35. § 38.

Five persons assembling riotously to rescue offenders against 9 Geo. 2. c. 23. or to assault informers, deemed guilty of felony, and punished by transportation for seven years, 11 Geo. 2. c. 26. § 2.

Three persons assembled with fire-arms or other offensive weapons to assist in exporting, or carrying for exportation, wool, or goods prohibited to be exported, or in running prohibited or uncustomed goods, or goods liable to any duties not then paid, or in relanding goods shipped upon debenture, or in rescuing them after seizure, or in rescuing persons apprehended for any felony by the laws of customs or excise, or in preventing the apprehending such person; or being so assisting to the number of three; or being disguised when passing with such goods; or forcibly resisting officers of the customs or excise, or other revenue, in seizing such goods; or dangerously wounding an officer in going on board, or when on board a ship in the execution of his office; guilty of felony without clergy, 19 Geo. 2. c. 34. § 1.

Information on oath of such offender before a judge of *B. R.* or judiciary, or justice of the peace, to be certified to one of the secretaries of state, who is to lay it before the Council; and the Council may order the offender to surrender within 40 days after the first publication thereof in the Gazette, to a judge, &c. who is to commit him to answer the offence. The order of Council to be published in two successive Gazettes, and transmitted to the sheriff of the county where the offence was committed; who is to proclaim it in the market-places of two towns, near where the offence was committed, on two market-days between ten and two o'clock, and affix a copy of it in the said towns, within 14 days after he receives it. And if the offender does not surrender, or escapes after surrendering, he is attainted of felony without clergy, 19 Geo. 2. c. 34. § 2.

Persons harbouring such offender after the time appointed for surrender to be transported for seven years, 19 Geo. 2. c. 34. § 3.

No corruption of blood, loss of dower, or forfeiture of lands for these felonies, 19 Geo. 2. c. 34. § 5.

Magistrates may nevertheless proceed against such offenders in the ordinary course; and upon their being taken before the time for surrendering is expired, no further proceedings to be had

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had on the order of Council, 19 Geo. 2. c. 34.

§ 4.

Such offences may be tried in any county, 19 Geo. 2. c. 34. § 5.

The hundred to make amends to officers wounded, &c. in seizing goods or apprehending offenders; viz. if killed to pay 100*l.* to his executors, &c. or if beat or wounded damages, not above 40*l.* or for the loss of goods, not above 200*l.* 19 Geo. 2. c. 34. § 6. provided notice be given to two inhabitants within four days, and examination on oath before a justice within eight days; and if the offender be known the informer to be bound by recognizance to prosecute, 19 Geo. 2. c. 34. § 7.

If the offender be convicted within six months the hundred is discharged, 19 Geo. 2. c. 34. § 8.

Action against the hundred to be commenced within a year, 19 Geo. 2. c. 34. § 9.

500*l.* reward to be paid by the commissioners of customs or excise respectively for apprehending such an offender who has not surrendered, 19 Geo. 2. c. 34. § 10.

Offender not ordered to surrender discovering others who are ordered to surrender, discharged, and to have a share of the reward, 19 Geo. 2. c. 34. § 10.

Persons wounded in apprehending offenders to be paid 50*l.* extraordinary; and the executor of a person killed 100*l.* 19 Geo. 2. c. 34. § 10.

Offender not ordered to surrender discovering two accomplices so as they be convicted, to have 50*l.* and be discharged, 19 Geo. 2. c. 34. § 11.

B. R. or justiciary, or any of the judges thereof, not restrained from bailing persons committed for these felonies and not convicted thereof, 19 Geo. 2. c. 34. § 12.

Smugglers before 24 *June* 1746. indemnified if they entered on board the fleet before 29 *Sept.* 1746. and served a year, 19 Geo. 2. c. 34. § 13.

But on offending again deprived of that indemnity, 19 Geo. 2. c. 34. § 14.

500*l.* penalty on officer of the navy making a false muster or certificate, 19 Geo. 2. c. 34. § 15.

On trial of any information by an officer on account of any seizure, if a verdict be found for the claimer, and it appear there was a probable cause of seizure, the judge is to certify it on the record, and the defendant (or claimer) not to have costs, 19 Geo. 2. c. 34. § 16.

In actions, &c. against officers, &c. if verdict be found for plaintiff and the judge certify that there was probable cause of seizure, the plaintiff, beside his goods, is to recover but 2*d.* damages and no costs; or defendant to be fined only 1*s.* 19 Geo. 2. c. 34. § 16.

See Run goods.

S N U F F. See Tobacco.

S O P E.

A duty of 2*d.* *per lb.* on sope imported to be managed by the commissioners of the customs, 10 Ann. c. 19. § 1, 4. Additional duty of 1*d.* 12 Ann. ft. 2. c. 9. § 1.

1*d.* *per lb.* on sope made in *Great Britain*, 10 Ann. c. 19. § 1. to be managed by commissioners appointed by the treasury, 10 Ann. c. 19. § 5.

Sope.

Additional duty of $\frac{1}{2}$ *d.* *per lb.* 12 Ann. ft. 2. c. 9. § 1.

Sope-makers to give notice in writing at the office, of all places used for making or keeping sope, or for boiling or keeping materials proper to be made into sope, and of all vessels used for boiling or making sope, under penalty of 50*l.* 10 Ann. c. 19. § 6.

Coppers, &c. not to be charged with materials between ten at night and five in the morning, without notice, under penalty of 20*l.* 10 Ann. c. 19. § 7.

A barrel of sope to contain 256*lb.* beside the tare of the cask, 10 Ann. c. 19. § 8.

All sope to be put up in casks of the dimensions prescribed in the act, 10 Ann. c. 19. § 8. Declared not to extend to hard cake sope, or ball sope, 10 Ann. c. 26. § 111.

Sope-makers to make entries on oath, of the sope they make, at the next office, within the bills of mortality monthly, elsewhere once in six weeks; under penalty of 50*l.* 10 Ann. c. 19. § 9.

None obliged to go farther than the next market town, 10 Ann. c. 19. § 10.

Duties to be cleared off monthly within the bills of mortality, and elsewhere in six weeks; on pain of forfeiting double the sum and being disabled to sell or carry out sope till the duties be paid, on forfeiture of double the value, 10 Ann. c. 19. § 11.

Officers may enter sope-makers houses (if in the night in presence of a peace officer) and take account of sope, and make a return in writing to the commissioners, leaving a copy if demanded, 10 Ann. c. 19. § 12. The officer's return a charge upon the sope-maker, 10 Ann. c. 19. § 12.

40*s.* penalty on officer refusing to give the sope-maker a copy of his return, 10 Ann. c. 19. § 12.

Officers to be sworn, 10 Ann. c. 19. § 13.

Sope-makers to keep scales and weights and assist the officer in using them, under penalty of 10*l.* 10 Ann. c. 19. § 14.

Officer to take account of materials for making sope, and missing any, to charge so much sope as they would make, not exceeding 14 gallons of ingredients, beside the lees, for a barrel of sope containing 256*lb.* 10 Ann. c. 19. § 14.

20*l.* penalty for obstructing the officer, 10 Ann. c. 19. § 15.

20*l.* penalty for removing sope of which an account is not taken, without 24 hours notice to the officer within the bills of mortality, and two days notice in other places, 10 Ann. c. 19. § 16.

Sope not surveyed to be kept separate, 24 hours after the making within the bills of mortality, two days in other places; under penalty of 5*l.* 10 Ann. c. 19. § 17.

20*l.* penalty for concealing sope, 10 Ann. c. 19. § 18. 500*l.* penalty and the sope forfeited, 1 Geo. 1. ft. 2. c. 36. § 14.

Sope found in private boiling-houses or vessels, forfeited, and may be seized by the officer, 10 Ann. c. 19. § 19.

All sope materials and utensils in the custody of the maker charged with duties in arrear and penalties, 10 Ann. c. 19. § 20.

Regulations concerning the duty on stock in hand 10 *June* 1712. 10 Ann. c. 19. § 21.

Drawback

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Sope.

- Drawback of the duty on sope exported, 10 Ann. c. 19. § 24.
- The exporter, before the shipping, to give security that the sope shall not be reloaded, and to make oath before the collector that the duty has been paid; and thereupon the customer or collector of the port is to give the exporter a debenture, expressing the kinds and quantities, and the searcher is to certify the exportation, and thereupon the collector is to repay the duties; or if the collector have not money, the commissioners, 10 Ann. c. 19. § 22, 24.
- Sope reloaded forfeited, or the value, beside the penalty of the bond, 10 Ann. c. 19. § 23.
- Powers of excise laws extended to the duties on sope, 10 Ann. c. 19. § 25.
- Fines to be recovered and mitigated as by the laws of excise, 10 Ann. c. 19. § 26.
- Commissioners for the duties on sope to have the jurisdiction of commissioners of excise, 10 Ann. c. 19. § 27.
- Allowances to be made for stale or rotten sope, or cuttings, put into the copper to be made new, 10 Ann. c. 19. § 28.
- One-third of the duty allowed for sope used in the woollen manufactures, on proof by affidavit of the worker before the collector and supervisor, 10 Ann. c. 19. § 29. If the affidavit be made before the supervisor only, he is to sign a certificate to the collector, *ibid.*
- If the collector has not money, upon his certificate the commissioners are to make payment, *ibid.*
- The affidavits need not be stamped, 10 Ann. c. 19. § 30. 12 Ann. ft. 2. c. 9. § 17.
- No other fee than 4*d.* for writing, on pain of treble damages to the party grieved, *ibid.*
- Persons forswearing forfeit treble the allowances, one-third to the Crown, and two-thirds, with costs, to the informer; and, for the second offence, suffer the penalties of perjury, 10 Ann. c. 19. § 31. 12 Ann. ft. 2. c. 9. § 18.
- The additional duty imposed by 12 Ann. ft. 2. c. 9. [*viz.* an halfpenny *per lb.*] allowed on sope used in the woollen manufactures, or in whitening new linen in the piece, 12 Ann. ft. 2. c. 9. § 16.
- No soft sope to be filled in other casks, less than barrels, half-barrels, firkins and half-firkins, under penalty of forfeiture, and of 5*l.* half to the seizer or informer, and half to the poor of the parish, 12 Ann. ft. 2. c. 9. § 19.
- 50*l.* penalty for beginning to work without giving notice 12 hours before within the bills of mortality, and 24 hours before in other parts, 11 Geo. 1. c. 30. § 33.
- Putting lye into the copper, &c. is beginning to work, 11 Geo. 1. c. 30. § 34.
- Notice void if the maker do not begin to work within six hours after the time within the bills, or 12 hours elsewhere, 11 Geo. 1. c. 30. § 35.
- No allowance for stale or rotten sope, or cuttings, put into any making, unless the officer have notice 12 hours before within the bills of mortality, and 24 hours before in other places, 11 Geo. 1. c. 30. § 37.
- Penalty of 10*s.* *per lb.* on officer, and on maker, falsely pretending to have notice, 11 Geo. 1. c. 30. § 38.

See the provisions against the clandestine

importation of Sope Candles and Starch, under Candles.

S T A R C H.

- Duty on starch imported, 10 Ann. c. 26. § 7. 12 Ann. ft. 2. c. 9. § 7.
- Duty of 1*d.* *per lb.* on starch made in *Great Britain*, 10 Ann. c. 26. § 7. and 1*d.* *per lb.* more, 12 Ann. ft. 2. c. 9. § 7.
- Starch-makers to give notice in writing of their work-houses, utensils, and places for making drying or keeping starch or materials proper to be made into starch, under penalty of 50*l.* 10 Ann. c. 26. § 10.
- To make entry on oath of the duties at the next office monthly within the bills of mortality, elsewhere every six weeks, under penalty of 50*l.* 10 Ann. c. 26. § 11.
- None obliged to travel beyond the next market town, 10 Ann. c. 26. § 12.
- Duties to be cleared off monthly within the bills of mortality, elsewhere every six weeks; on pain of forfeiting double the duties, and being disabled to carry out, on forfeiture of double the value, 10 Ann. c. 26. § 13.
- Officers may enter ware-houses and take account of starch, and to make return to the commissioners, leaving a copy with the maker, 10 Ann. c. 26. § 14.
- Officer refusing to give the maker a copy of such return, forfeits 40*s.* 10 Ann. c. 26. § 14.
- A box of green starch 57 inches long, 10 broad, and eight deep, to be charged as 112*lb.* 10 Ann. c. 26. § 15. as 131*lb.* 12 Ann. ft. 2. c. 9. § 8. 1 Geo. 1. ft. 1. c. 2. § 6.
- Officers to be sworn, 10 Ann. c. 26. § 16.
- Makers to keep scales and weights, and assist in using them, on pain of 10*l.* 10 Ann. c. 26. § 16.
- Officers missing materials, may charge 25*lb.* of starch for every bushel missing, 10 Ann. c. 26. § 17.
- 20*l.* penalty for obstructing the officer, 10 Ann. c. 26. § 18.
- 20*l.* penalty for removing starch not surveyed, without 24 hours notice to the officer within the bills of mortality, and two days in other places, 10 Ann. c. 26. § 19.
- Starch not surveyed to be kept separate 24 hours within the bills of mortality, two days in other places, under penalty of 5*l.* 10 Ann. c. 26. § 20.
- 20*l.* penalty for fraudulently concealing starch, 10 Ann. c. 26. § 21.
- Materials for making starch found in private work-houses unentered, are forfeited, 10 Ann. c. 26. § 22.
- All starch materials or utensils in maker's custody, liable to the duties in arrear, and penalties, 10 Ann. c. 26. § 23.
- Regulations concerning the duty on stock in hand 1 *August* 1712, 10 Ann. c. 26. § 24.
- Drawback on exportation, 10 Ann. c. 26. § 25, 26, 27.
- Exporter to give security to the customer or collector of the port, that the starch shall not be reloaded in *Great Britain*, and to make proof on oath that the duty has been paid or secured, and thereupon the customer or collector is to give the exporter a debenture, expressing the kinds and quantities; and the exportation is to be certified by the searcher upon the debenture

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Starch.

ture; upon producing which, the collector is to repay the duties, or, if he has not money, the commissioners; or if the duties were on y secured, such security is to be discharged, 10 Ann. c. 26. § 27.

Starch being reloaded is forfeited, or the value, beside the penalty of the bond, 10 Ann. c. 26. § 26.

Powers of the excise laws extended to the duties on starch, 10 Ann. c. 26. § 28.

Fines to be recovered or mitigated as by the laws of excise; and applied, half to the Crown, and half to the informer, with costs, 10 Ann. c. 26. § 29.

Commissioners to have the jurisdiction of commissioners of excise, 10 Ann. c. 26. § 30.

50*l.* penalty on perfumers barbers or sellers of hair-powder, mixing any thing except sweet scents with starch for making hair-powder; and the powder so made forfeited: 20*l.* penalty on exposing such mixed powder to sale, and the powder forfeited, 10 Ann. c. 26. § 31. 50*l.* penalty, beside forfeiture, on making, selling, using, or offering to sale, half to the Crown, and half to the seizer or informer, 12 Ann. st. 2. c. 9. § 20.

20*l.* penalty, and forfeiture, for making or mixing, 4 Geo. 2. c. 14. § 5.

Hair-powder imported, to pay as foreign starch, 3 Geo. 1. c. 4. § 14.

Bonds for exportation of certificate goods to *Ireland*, not to be delivered up, nor drawback allowed, till a certificate be produced from the collector, &c. where the goods are landed, 5 Geo. 1. c. 11. § 5. Bonds for exportation to *Ireland*, to be conditioned for producing such certificate in six months, 5 Geo. 1. c. 11. § 5.

Starch-makers to use only regular square or oblong boxes for draining their green starch, on penalty of 10*l.* 4 Geo. 2. c. 14. § 1.

To give notice to the officer when they box any green starch, 12 hours before within the bills of mortality, and 24 hours before in other places, and within two hours after the time to begin boxing, and to box all the green starch then ready, on penalty of 20*l.* 4 Geo. 2. c. 14. § 1.

50*l.* penalty on removing starch after it is dried, and before it is weighed by the officer, 4 Geo. 2. c. 14. § 2.

Officers of excise or customs may seize starch or hair-powder suspected to be made or imported clandestinely, with the horses and package, being found in any ship, or conveying in any carriage: and within 10 days shall exhibit an information before the commissioners, or two neighbouring justices: and if the party, in whose possession it was found, does not shew that the duty has been paid, it shall be forfeited, with the horses and package, and the party also forfeits 5*l.* per C. 4 Geo. 2. c. 14. § 3.

Officer for the duties on starch, or of the customs, may, by warrant of commissioner or justice, on oath of the cause of suspicion, search for and seize (if in the night in presence of a constable) concealed starch, and the materials preparing for starch, and the boxes, &c. The persons privately making, or in whose possession found, forfeit 50*l.* 4 Geo. 2. c. 14. § 4.

50*l.* penalty for obstructing the officer, 4 Geo. 2. c. 14. § 4.

Starch. Summons. Sweets.

Makers of hair-powder to enter their places of abode and work-houses at the next office, on penalty of 20*l.* 4 Geo. 2. c. 14. § 6.

Officers may enter shops work-houses, &c. and take samples of hair-powder, paying for it; and if it appear adulterated, the person in whose custody it was forfeits 20*l.* 4 Geo. 2. c. 14. § 7.

10*l.* penalty on starch or powder-makers, or dealers, having in their custody alabaster, or materials for adulterating hair-powder, 4 Geo. 2. c. 14. § 8.

20*l.* penalty for not permitting officers to enter work-houses shops, &c. and take samples, 4 Geo. 2. c. 14. § 9.

See the provisions against the clandestine importation of Sope Candles and Starch, under Candles.

STUFFS. See Linen.

S U M M O N S.

Left at the party's house, with his wife, child, or servant, good, 15 Car. 2. c. 12. § 2. 32 Geo. 2. c. 17. § 1.

Witnesses summoned, and not attending, forfeit not exceeding 40*s.* 22 & 23 Car. 2. c. 5. § 13.

Neglecting to appear, or refusing to give evidence, forfeit 10*l.* 7 & 8 W. 3. c. 30. § 24.

Summons directed by the right or assumed name of the party, and left at his usual place of residence, good, 32 Geo. 2. c. 17. § 2.

S W E E T S.

Maker concealing from the officer, forfeits 40*s.* per barrel. 7 & 8 W. 3. c. 30. § 16.

Forfeits 15*l.* for refusing the gager or officer admittance, § 17.

Not to sell or carry out in the night without notice to an officer, under penalty of 40*s.* per barrel, § 18.

No sweet-maker to use any tub, &c. without giving notice at the next excise office, on pain of forfeiting it, and 50*l.* 8 & 9 W. 3. c. 22.

36*s.* per barrel to be paid by the maker of sweets, 10 & 11 W. 3. c. 21. § 4. 5 Ann. c. 19. § 5.

Reduced to 12*s.* per barrel by 10 Geo. 2. c. 17. § 1, 2.

What liquors are deemed Sweets, 10 & 11 W. 3. c. 21. § 5. 10 Geo. 2. c. 17. § 2.

Persons retailing sweets, or using them for recovering or making wine or cyder, and having in their custody above two gallons, deemed makers of sweets for sale, 10 & 11 W. 3. c. 21. § 5.

No sweets to be removed without certificate from the officer, of the quantity and quality, and the names of the persons from and to whom sent. Maker of sweets sending, or vintner receiving, without such certificate, forfeits 10*s.* for every gallon, with the sweets and casks: the sweets found removing, may be seized, with the casks, by any officer of excise, half to the King, and half to the informer, 6 Geo. 1. c. 21. § 22.

Seizures of sweets to be proceeded on as those of brandy, 6 Geo. 1. c. 21. § 22.

Makers

I N D E X.

Sweets. Tanners.

Makers of sweets or made wines for sale, to give notice, at the next excise office, of their names and places of abode, and of every place used for making sweets, &c. under penalty of 20*l.* 10 Geo. 2. c. 17. § 4.

Wine made by the owners or occupiers of *British* vineyards, from the juice of *British* grapes only, not charged with any duty, 10 Geo. 2. c. 17. § 7.

None to sell made wines to be drank in their houses, unless licensed by two justices, for which only 2*s.* 6*d.* to be paid to the justice's clerk, and nothing to the clerk of the peace for entering it, 10 Geo. 2. c. 17. § 10.

Licences for retailing made wines, to be granted only to keepers of public victualling-houses, inns, coffee-houses or ale-houses, 10 Geo. 2. c. 17. § 11.

T A N N E R S.

Penalty for gashing hides, 20*d.* each, 1 Ja. 1. c. 22. § 2.

For watering hides, except in *June* *July* and *August*, or offering to sale rotten hides, 3*s.* 4*d.* each, 1 Ja. 1. c. 22. § 2.

6*s.* 8*d.* for killing and selling a calf under five weeks old, 1 Ja. 1. c. 22. § 3. *Qu. If in force.*

Penalty of 6*s.* 8*d.* *per diem* on butchers using the art of tanners, 1 Ja. 1. c. 22. § 4.

Who may be tanners, 1 Ja. 1. c. 22. § 5.

No tanner to use the art of a shoe-maker, currier, butcher, or other artificer cutting or working leather; on pain of forfeiting all his hides, or the value, 1 Ja. 1. c. 22. § 6. and see § 25.

None but tanners to buy rough hides or calve-skins in the hair, except salt hides for the use of ships; on pain of forfeiture, 1 Ja. 1. c. 22. § 7.

Penalty of 6*s.* 8*d.* each for forestalling hides, or buying elsewhere than in open market, unless of the person who killed the beast, 1 Ja. 1. c. 22. § 7.

None but artificers in leather to buy or bargain for, &c. tanned leather not wrought; on pain of forfeiture, 1 Ja. 1. c. 22. § 8.

Artificers may buy tanned leather duly registered, on *Mondays* in *Leaden-hall*, 1 Ja. 1. c. 22. § 9.

Saddlers and girdlers may sell their necks and shreds of tanned leather red, 1 Ja. 1. c. 22. § 10.

Directions for the due tanning of leather, 1 Ja. 1. c. 22. § 11.

Hides for sole-leather, raised with mixtures, forfeited, 1 Ja. 1. c. 22. § 13.

Tanned leather, red and unwrought, to be sold only in open market, unless searched and sealed, nor before it be searched and sealed; on penalty of 6*s.* 8*d.* for a hide or piece of leather, 3*s.* 4*d.* *per dozen* of calve-skins or sheep-skins, and forfeiture of the leather, 1 Ja. 1. c. 22. § 14.

Sheep-skins excepted. *Note in page 3.*

Leather put to sale insufficiently tanned or dried, forfeited, 1 Ja. 1. c. 22. § 15.

Penalty of 10*l.* and standing three times in the pillory, for giving leather unkind heats in tanning, 1 Ja. 1. c. 22. § 16, 17.

Regrating or ingrossing oak bark, or buying it before it be stripped, or after to sell again, punished with forfeiture, 1 Ja. 1. c. 22. § 18, 19.

Tanners. Tobacco.

Oak-trees for barking, to be felled only in *April* *May* and *June*; on pain of forfeiture, 1 Ja. 1. c. 22. § 20.

All leather brought to *London*, or within three miles, whether for sale or not, shall be brought to *Leaden-hall*, and there be viewed and registered; for half fees, if sealed before in the country; on penalty of 6*s.* 8*d.* *per hide*. Except leather bought in *Bartholomew* fair, or *Southwark* market, 1 Ja. 1. c. 22. § 38.

No tanned leather to be sold in *London*, or within three miles, unless searched and sealed, on pain of forfeiture, 1 Ja. 1. c. 22. § 39.

The searchers and sealers to register all bargains made for leather in fairs or markets; on request of buyer or seller, 1 Ja. 1. c. 22. § 41.

No person to sell tanned leather, red and unwrought, without registering it, and the price; on pain of forfeiting the value, 1 Ja. 1. c. 22. § 42.

No person to buy tanned leather before it be searched and sealed, nor to carry it out of the market till it be registered; on pain of forfeiting the leather, or the value, 1 Ja. 1. c. 22. § 43.

Penalties applied, one-third to the King, one-third to the person suing, and one-third to the city, &c. where the offence is committed, 1 Ja. 1. c. 22. § 46.

Justices of assize, of gaol delivery, and of the peace, stewards of franchises within their jurisdictions; mayor of *London*, in that city, and within three miles; and head officers of other towns, within their jurisdictions; to inquire of offences against this act, 1 Ja. 1. c. 22. § 50, 51.

Regulations of tanners and artificers in leather extended to *Wales*, 1 Ja. 1. c. 22. § 53.

Not to extend to *Scottish* hides brought to *Berwick*, and there registered, 1 Ja. 1. c. 22. § 56.

Penalties on customers, searchers, &c. suffering leather to be exported, 1 Ja. 1. c. 22. § 54, 55.

Licensing for dispensing with the regulations of tanners and artificers in leather, void, 1 Ja. 1. c. 22. § 57.

See Curriers, Leather, Shoe-makers.

T E A. See Coffee, &c.

T O B A C C O.

Not above 24*lb.* of tobacco, or tobacco-stalks, nor above 10*lb.* of snuff, to be carried by land, without a certificate from the chief officer of the customs at the port of importation, of the payment of the duties, 24 Geo. 2. c. 41. § 9, 10.

Tobacco, tobacco-stalks, or snuff, removing in larger quantities without certificate, forfeited, with the horses and carriages; and may be sued for by any officer of customs or excise, 24 Geo. 2. c. 41. § 12.

The carrier, beside losing his cattle and carriages, to be committed to the county gaol for a month, 24 Geo. 2. c. 41. § 12.

50*l.* penalty for counterfeiting or altering a certificate, 24 Geo. 2. c. 41. § 12.

Tobacco, tobacco-stalks, or snuff, that has been carried coastwise by water, not to be removed

I N D E X.

Tobacco. Verjuice. Vinegar, &c.

afterwards by land in greater quantities than before mentioned, without certificate from the chief officer of the customs at the place to which it was last carried coastwise; on pain of forfeiture, with the horses and carriages, 24 Geo. 2. c. 41. § 22.

The carrier, besides losing his cattle and carriages, to forfeit 10*l.* and be committed to the county gaol for a month, 24 Geo. 2. c. 41. § 22.

100*l.* penalty for counterfeiting or altering such certificate, 24 Geo. 2. c. 41. § 22.

The package to be marked with the word *Tobacco*, or *Tobacco-stalks*, or *Snuff*, in large letters, 24 Geo. 2. c. 41. § 23.

Tobacco, &c. condemned, to be burnt in presence of the collector, &c. of the customs; or where no such officer, in presence of the collector or supervisor of the excise, 24 Geo. 2. c. 41. § 27.

Rewards to the officers seizing to be paid out of the customs, 24 Geo. 2. c. 41. § 27. viz. 3*d.* per *lb.* of tobacco or snuff, and 1*d.* per *lb.* of tobacco stalks, 3 Geo. 3. c. 22. § 2.

The officers, in whose presence it is burnt, to certify to the commissioners of the customs the quantity burnt, to ascertain the reward, 24 Geo. 2. c. 41. § 28.

Penalties to be recovered in any court of record at *Westminster*; and applied, half to the Crown, and half to the prosecutor, 24 Geo. 2. c. 41. § 33.

Tobacco, tobacco-stalks or snuff, unlawfully removing, may be seized by any officer of customs or excise, 26 Geo. 2. c. 13. § 2.

Second purchaser of an entire hogshead intitled to a certificate, on removal, as a first purchaser, 26 Geo. 2. c. 13. § 6.

VELLOM. See Leather.

VERJUICE.

Verjuice, made for sale, to pay the same duty as was then charged on cyder and perry, viz. 6*s.* 3*d.* per hogshead, 7 & 8 W. 3. c. 30. § 28.

Additional duty of 5*d.* per hogshead imposed, 8 Ann. c. 7. § 1.

VINEGAR and VINEGAR-BEER.

Duty of 8*s.* per barrel on vinegar, vinegar-beer, or liquors preparing for vinegar, 10 & 11 W. 3. c. 21. § 9.

2*s.* 4*d.* part of the said sum of 8*s.* determining 17 May 1713, is continued for 95 years by 4 Ann. c. 6. § 9.

Additional duty of 9*d.* per barrel, 8 Ann. c. 7. § 1.

Maker concealing from the officer, forfeits 40*s.* per barrel, 7 & 8 W. 3. c. 30. § 16.

Forfeits 15*l.* on refusing the gager or officer admittance, § 17.

Not to sell or carry out in the night, without notice to an officer; under penalty of 40*s.* per barrel, § 18.

Former duties on vinegar repealed, 10 & 11 W. 3. c. 21. § 8.

What liquors are deemed vinegar, or liquors preparing for vinegar, 10 & 11 W. 3. c. 21. § 11.

Vinegar, &c. Universities. Wire.

Vinegar-makers not to carry out at night, without giving notice, 10 & 11 W. 3. c. 21. § 12.

To shew their liquors to the gager before they mix them, 10 & 11 W. 3. c. 21. § 13.

50*l.* penalty for using any store-house, &c. without giving notice, 10 & 11 W. 3. c. 21. § 14.

34 gallons a barrel of vinegar, 10 & 11 W. 3. c. 21. § 15.

Informations against makers for misentries to be within three months, and notice given within a week after the information laid, 12 & 13 W. 3. c. 11. § 17.

Vinegar made for pickles liable to the duties, 8 Ann. c. 7. § 4.

Vinegar made and consumed by the manufacturers of white lead, exempt, 8 Ann. c. 7. § 5.

UNIVERSITIES.

Authority for search of leather saved, 1 Ja. 1. c. 22. § 48.

Colleges that brewed their own beer and ale before the excise, exempted, 15 Car. 2. c. 11. § 21.

Colleges excepted, in the act requiring beer and ale to be retailed by standard measures, 11 & 12 W. 3. c. 15. § 10.

Rights of sizing measures of beer and ale within their jurisdictions, saved, 12 & 13 W. 3. c. 11. § 19.

Books printed in the *British* Universities in the *Latin*, *Greek*, *Oriental* or *Northern* languages, allowed a drawback of the duties on paper, 10 Ann. c. 19. § 63.

University privileges saved with respect to licensing taverns, 10 Geo. 2. c. 19. 26 Geo. 2. c. 31. § 15.

WARRANTS. See Justices.

WIRE.

Duty on gilt and silver wire imported, 10 Ann. c. 26. § 46.

Duty of 8*d.* per oz. troy, on gilt wire made in *Great Britain*, 10 Ann. c. 26. § 46.

6*d.* per oz. troy, on silver wire made in *Great Britain*, 10 Ann. c. 26. § 46.

Wire-drawers to give notice in writing at the next office of their names, places of abode, and places used for making wire; under penalty of 20*l.* for every offence in drawing wire in a place not notified, 10 Ann. c. 26. § 49.

No person to draw Big-wire in any other place than a common bar-house approved by the commissioners, 10 Ann. c. 26. § 49.

Wire-drawers to make entries on oath monthly, of the weight and kinds of wire made in each week, under penalty of 100*l.* 10 Ann. c. 26. § 50.

To clear off the duties in six weeks, on forfeiture of double, 10 Ann. c. 26. § 51.

Officers may enter bar-houses and places used for making gilt or silver wire (if in the night in presence of a peace officer) to take account of the wire; and shall make return to the commissioners, leaving a copy if demanded, 10 Ann. c. 26. § 52.

40*s.* penalty on officer refusing a copy of his return, 10 Ann. c. 26. § 52.

I N D E X.

Wire.

If the charge be made at the bar-house, one-fifth to be allowed for waste in reducing it to small wire, 10 Ann. c. 26. § 53.
 Officers to be sworn, 10 Ann. c. 26. § 54.
 Wire-drawers to keep scales, and assist in using them; under penalty of 10*l.* 10 Ann. c. 26. § 54.
 20*l.* penalty for obstructing officer, 10 Ann. c. 26. § 55.
 40*l.* penalty for removing wire not surveyed, without 24 hours notice to the officer, 10 Ann. c. 26. § 56.
 Wire not surveyed to be kept separate for 24 hours; under penalty of 10*l.* 10 Ann. c. 26. § 57.
 20*l.* penalty for fraudulently concealing wire, 10 Ann. c. 26. § 58.
 Wire, bars, or utensils found in private work-houses of which no notice has been given, forfeited, 10 Ann. c. 26. § 59.
 Wire materials or utensils in the custody of a maker charged with arrears of duties and penalties, 10 Ann. c. 26. § 60.
 Regulations concerning the duties on stock in hand 1 July 1712. 10 Ann. c. 26. § 61.
 Drawback on exportation, 10 Ann. c. 26. § 62.
 Exporter of gold or silver thread, or lace, or fringe made of plate wire spun on silk, giving security that it shall not be reloaded, is to have from the customer or collector a debenture expressing the kinds and quantities; and the exportation being certified by the searcher upon the debenture, the collector is to pay the exporter a drawback of 5*s.* *per lb.* *avoirdu-pois* of

Wire. Witnesses. Wreck.

silver thread, &c. and 6*s.* 8*d.* *per lb.* *avoirdu-pois* of gold thread, &c. 10 Ann. c. 26. § 62.
 Powers of excise laws extended to the duties on wire, 10 Ann. c. 26. § 63.
 Fines to be recovered or mitigated as by laws of excise, 10 Ann. c. 26. § 64.
 Commissioners to have the jurisdiction of commissioners of excise, 10 Ann. c. 26. § 65.
 No gold or silver thread, lace, fringe, or work, to be imported; on pain of forfeiture and of 100*l.* half to the Crown and half to the informer, 10 Ann. c. 26. § 66.

W I T N E S S E S.

Witnesses summoned and not attending forfeit not exceeding 40*s.* 22 & 23 Car. 2. c. 5. § 11.
 Commissioners or justices may summon any person to give evidence, 7 & 8 W. 3. c. 30. § 24.
 Witness refusing to appear or give evidence forfeits 10*l.* *Ibid.*
 Parishioners allowed to be witnesses on informations for selling beer and ale, &c. without licence, 26 Geo. 2. c. 31. § 17.

W R E C K.

Regulations for adjusting and paying salvage for goods stranded; and provisions for preserving ships stranded, 12 Ann. st. 2. c. 18.
 Goods saved out of stranded ships after salvage and charges paid, liable to duties as if regularly imported, 5 Geo. 1. c. 11. § 13.

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RATES OF EXCISE.

On LIQUORS.

Low Wines from Melasses.

	£.	s.	d.
B Y 12 & 13 W. III. c. 11 § 2. —————	0	0	4
By 4 Ann. c. 12. § 2. —————	0	0	2
By 16 Geo. II. c. 8. § 2. —————	0	0	6
By 33 Geo. II. c. 9. § 1. —————	0	1	3
By 2 Geo. III. c. 5. § 1. —————	0	0	3
Low Wines from Melasses, per gallon, —————	0	2	6

Spirits from Melasses.

By 12 Car. II. c. 23. § 7. —————	0	0	1
By 12 Car. II. c. 24. § 21. —————	0	0	1
By 8 Ann. c. 7. § 1. —————	0	0	1
By 16 Geo. II. c. 8. § 2. —————	0	0	3
By 33 Geo. II. c. 9. § 1. —————	0	0	8
By 2 Geo. III. c. 5. § 5. —————	0	0	2
Spirits from Melasses, per gallon, —————	0	1	4

Low Wines from Foreign Fruit, Cyder, or any other Imported Materials.

By 12 & 13 W. III. c. 11. § 2. —————	0	0	4
By 4 Ann. c. 12. § 2. —————	0	0	2
By 16 Geo. II. c. 8. § 2. —————	0	0	6
By 19 Geo. II. c. 12. § 24. —————	0	0	3
By 33 Geo. II. c. 9. § 1. —————	0	1	3
By 2 Geo. III. c. 5. § 1. —————	0	0	3
Low Wines from Foreign Fruit, Cyder, Wine, &c. per gallon, —————	0	2	9

Spirits from Foreign Fruit.

By 12 Car. II. c. 23. § 7. —————	0	0	1
By 12 Car. II. c. 24. § 21. —————	0	0	1
By 8 Ann. c. 7. § 1. —————	0	0	1
By 16 Geo. II. c. 8. § 2. —————	0	0	3
By 19 Geo. II. c. 12. § 24. —————	0	0	1 $\frac{1}{2}$
By 33 Geo. II. c. 9. § 1. —————	0	0	8
By 2 Geo. III. c. 5. § 1. —————	0	0	2
Spirits from Foreign Fruit, per gallon, —————	0	1	5 $\frac{1}{2}$

Spirits from Foreign Wine or Cyder, &c.

By 12 Car. II. c. 23. § 10. —————	0	0	2
By 12 Car. H. c. 24. § 24. —————	0	0	2
By 8 Ann. c. 7. § 1. —————	0	0	2
By 16 Geo. H. c. 8. § 2. —————	0	0	6
By 19 Geo. II. c. 12. § 24. —————	0	0	3
By 33 Geo. II. c. 9. § 1. —————	0	0	8
By 2 Geo. III. c. 5. § 1. —————	0	0	2
Spirits from Foreign Wine or Cyder, per gallon, —————	0	2	1

RATES of EXCISE.

Low Wines from Malt or Corn, or from Brewers Tilts.

	£.	s.	d.
By 12 & 13 W. III. c. 11. § 3. —————	0	0	1
By 16 Geo. II. c. 8. § 2. —————	0	0	1
By 19 Geo. II. c. 12. § 24. —————	0	0	0 $\frac{1}{2}$
By 24 Geo. II. c. 40. § 1. —————	0	0	1 $\frac{1}{2}$
By 33 Geo. II. c. 9. § 1. —————	0	0	5
By 2 Geo. III. c. 5. § 1. —————	0	0	1
Low Wines from Malt or Corn, &c. per gallon, —————	0	0	10

Spirits from Malt or Corn, or from Brewers Tilts.

By 12 Car. II. c. 23. § 7. —————	0	0	1
By 12 Car. II. c. 24. § 21. —————	0	0	1
By 8 Ann. c. 7. § 1. —————	0	0	1
By 16 Geo. II. c. 8. § 2. —————	0	0	3
By 19 Geo. II. c. 12. § 24. —————	0	0	1 $\frac{1}{2}$
By 24 Geo. II. c. 40. § 1. —————	0	0	4 $\frac{1}{2}$
By 33 Geo. II. c. 9. § 1. —————	0	1	3
By 2 Geo. III. c. 5. § 1. —————	0	0	3
Spirits from Malt or Corn, &c. per gallon, —————	0	2	6

Low Wines from Cyder, or any other English Materials.

By 12 & 13 W. III. c. 11. § 5. —————	0	0	1 $\frac{1}{2}$
By 16 Geo. II. c. 8. § 2. —————	0	0	1 $\frac{1}{2}$
By 19 Geo. II. c. 12. § 24. —————	0	0	0 $\frac{3}{4}$
By 24 Geo. II. c. 40. § 1. —————	0	0	1 $\frac{3}{4}$
By 33 Geo. II. c. 9. § 1. —————	0	0	6 $\frac{3}{4}$
By 2 Geo. III. c. 5. § 1. —————	0	0	1 $\frac{3}{4}$
Low Wines from Cyder, per gallon, —————	0	1	2

Spirits from Cyder, or any other English Materials.

By 12 Car. II. c. 23. § 7. —————	0	0	1
By 12 Car. II. c. 24. § 21. —————	0	0	1
By 8 Ann. c. 7. § 1. —————	0	0	1
By 16 Geo. II. c. 8. § 2. —————	0	0	3
By 19 Geo. II. c. 12. § 24. —————	0	0	1 $\frac{1}{2}$
By 24 Geo. II. c. 40. § 1. —————	0	0	3 $\frac{1}{2}$
By 33 Geo. II. c. 9. § 1. —————	0	1	1 $\frac{1}{2}$
By 2 Geo. III. c. 5. § 1. —————	0	0	2
Spirits from Cyder, &c. per gallon, —————	0	2	2 $\frac{1}{4}$

Duties on Cyder and Perry.

By 12 Car. II. c. 23. § 4. ————— per hoghead,	0	1	3
By 12 Car. II. c. 24. § 18. —————	0	1	3
By 4 W. & M. c. 3. § 2. —————	0	1	3
By 5 W. & M. c. 20. § 10. —————	0	1	3
By 4 Ann. c. 6. § 14. —————	0	1	3
By 8 Ann. c. 7. § 1. —————	0	0	5
By the Annual Malt Act, to be paid by the first Buyer, —————	0	4	0
By 3 Geo. III. c. 12. § 7. upon the Maker, —————	0	4	0
Cyder and Perry, per hoghead, —————	0	14	8

Persons making cyder or perry for the use of their own families only, may compound for the duty charged upon the maker, at 2 s. a head per annum, 4 Geo. III. c. 7. § 2. page 571, 572.

RATES of EXCISE.

Duties on Verjuice.

By 7 & 8 W. III. c. 30. § 28. is to pay the same duty as Cyder and Perry then paid,	£. s. d.
<i>viz.</i> per hoghead,	0 6 3
By 8 Ann. c. 7. § 1.	0 0 5
Verjuice, per hoghead,	0 6 8

Duties on Vinegar.

By 10 & 11 W. III. c. 21. § 9. for every barrel,	0 8 0
By 8 Ann. c. 7. § 1.	0 0 9
Vinegar, per barrel,	0 8 9

Duties on Sweets.

Liquor called Sweets, or distinguished by the name of *Made Wines* is chargeable with } a duty of 12 s. per barrel, to be paid by the Maker, 10 Geo. II. c. 17. § 2. } 0 12 0

Duties on Mead or Metheglin.

By 12 Car. II. c. 23. § 5.	0 0 0
By 12 Car. II. c. 24. § 19.	0 0 0
By 4 W. & M. c. 3. § 2.	0 0 3
By 5 W. & M. c. 20. § 10.	0 0 3
By 4 Ann. c. 6. § 15.	0 0 3
By 8 Ann. c. 7. § 1.	0 0 1
Mead or Metheglin, per gallon,	0 0 11

Duties on Strong Beer, Ale, and Small Beer, i. e. Beer and Ale above the price of 6s. the barrel.

By 12 Car. II. c. 23. § 2.	0 1 3
By 12 Car. II. c. 24. § 16.	0 1 3
By 4 W. & M. c. 3. § 2.	0 0 9
By 5 W. & M. c. 20. § 10.	0 0 9
By 4 Ann. c. 6. § 7.	0 0 9
By 8 Ann. c. 7. § 1.	0 0 3
By 1 Geo. III. c. 7. § 1.	0 3 0
Strong Beer and Ale, per barrel,	0 8 0

Duties on Small Beer, i. e. Beer of the price of 6s. the barrel, or under.

By 12 Car. II. c. 23. § 3.	0 0 3
By 12 Car. II. c. 24. § 17.	0 0 3
By 4 W. & M. c. 3. § 2.	0 0 3
By 5 W. & M. c. 20. § 10.	0 0 3
By 4 Ann. c. 6. § 8.	0 0 3
By 8 Ann. c. 7. § 1.	0 0 1
Small Beer, per barrel,	0 1 4

RATES of EXCISE

Duties on CANDLES.

	£.	s.	d.
Wax Candles made in <i>Great Britain</i> , by 8 <i>Ann.</i> c. 9. § 1. —————	0	0	4
More by 9 <i>Ann.</i> c. 6. § 11. —————	0	0	4
Wax Candles, <i>per</i> pound, —————	0	0	8
Tallow Candles made in <i>Great Britain</i> , by 8 <i>Ann.</i> c. 9. § 1. —————	0	0	0 $\frac{1}{2}$
More by 9 <i>Ann.</i> c. 6. § 11. —————	0	0	0 $\frac{1}{2}$
Tallow Candles, <i>per</i> pound, —————	0	0	1

Duties on SOAP.

Soap made in <i>Great Britain</i> , by { 10 <i>Ann.</i> c. 19. § 1. —————	0	0	1
12 <i>Ann.</i> st. 2. c. 9. § 1. —————	0	0	0 $\frac{1}{2}$
Soap, <i>per</i> pound, —————	0	0	1 $\frac{1}{2}$

Duties on STARCH.

Starch made in <i>Great Britain</i> by { 10 <i>Ann.</i> c. 26. § 7. —————	0	0	1
12 <i>Ann.</i> st. 2. c. 9. § 7. —————	0	0	1
Starch, <i>per</i> pound, —————	0	0	2

Duties on Gilt and Silver WIRE.

By 10 <i>Ann.</i> c. 26. § 46. on all Gilt Wire made in <i>Great Britain</i> , <i>per</i> Ounce Troy, ———	0	0	8
And for all Silver Wire, <i>per</i> Ounce Troy, —————	0	0	6
If the charge be made by taking the weight of the Gold and Silver in such Big Wire at the Bar-house, an allowance of one fifth part shall be made in consideration of the waste in reducing the same to Small Wire, 10 <i>Ann.</i> c. 26. § 53.			

Duties on Printed PAPER.

Paper printed painted or stained in <i>Great Britain</i> , <i>per</i> yard square, 10 <i>Ann.</i> c. 19. § 39. ———	0	0	1
By 12 <i>Ann.</i> st. 2. c. 9. § 4. <i>per</i> yard square, —————	0	0	0 $\frac{1}{2}$
Printed Paper, <i>per</i> yard square, —————	0	0	1 $\frac{1}{2}$

Duties on Silks, Calicoes, Linens and Stuffs printed, &c. in *Great Britain*.

Silks printed stained or painted in <i>Great Britain</i> (Silk Handkerchiefs excepted) <i>per</i> yard } in length, half yard wide, and proportionably, by 10 <i>Ann.</i> c. 19. § 69. —————	0	0	6
By 12 <i>Ann.</i> st. 2. c. 9. § 6. —————	0	0	6
Silks one yard in length, half yard wide, —————	0	1	0
Silk Handkerchiefs printed, &c. <i>per</i> yard square, by 10 <i>Ann.</i> c. 19. § 69. —————	0	0	3
By 12 <i>Ann.</i> st. 2. c. 9. § 6. —————	0	0	1
Silk Handkerchiefs, <i>per</i> yard square, —————	0	0	4
Calicoes printed, &c. <i>per</i> yard square, by 10 <i>Ann.</i> c. 19. § 69. —————	0	0	3
By 12 <i>Ann.</i> st. 2. c. 9. § 6. —————	0	0	3
Calicoes, <i>per</i> yard square, —————	0	0	6
Linens and Stuffs printed, &c. <i>per</i> yard square, by 10 <i>Ann.</i> c. 19. § 69. —————	0	0	1 $\frac{1}{2}$
More by 12 <i>Ann.</i> st. 2. c. 9. § 6. —————	0	0	1 $\frac{1}{2}$
Linens, <i>per</i> yard square, —————	0	0	3

Duties

R A T E S of E X C I S E.

Duties on MALT made in *England, Wales, and Town of Berwick upon Tweed.*

	£.	s.	d.
By 12 <i>Ann.</i> ft. 1. c. 2. § 1. continued annually, <i>per bushel,</i> _____	0	0	6
By 33 <i>Geo.</i> II. c. 7. § 2. <i>per bushel,</i> _____	0	0	3
Malt <i>per bushel,</i> in <i>England, Wales, and Berwick upon Tweed,</i> _____	0	0	9

Duties on HOPS growing in *Great Britain.*

By 9 <i>Ann.</i> c. 12. § 1. <i>per pound averdupois,</i> _____	0	0	1
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Duties on GLASS made in *Great Britain.*

By 19 <i>Geo.</i> II. c. 12. § 2. <i>per hundred weight</i> on all White Glafs,_____	0	9	4
And for Common Bottles, and all other Green Glafs, <i>per hundred weight,</i> _____	0	2	4

Duties now paid on TEA.

By 18 <i>Geo.</i> II. c. 26. § 1. after 24 <i>June</i> 1745, the duty of 4 <i>s.</i> <i>per pound</i> ceases; and } from that time a duty <i>per pound averdupois,</i> _____	0	1	0
And 25 <i>per Cent.</i> on the price of all Teas sold by the <i>East India Company.</i>			

Inland Duties on COFFEE.

By 10 <i>Geo.</i> I. c. 10. § 4. upon all Coffee sold in <i>Great Britain,</i> <i>per pound averdupois,</i> _____	0	2	0
By 32 <i>Geo.</i> II. c. 10. § 10. an additional duty <i>per pound averdupois,</i> _____	0	1	0
Coffee, <i>per pound,</i> _____	0	3	0

Duties on CHOCOLATE.

A Duty on all Chocolate to be made or sold in <i>Great Britain,</i> by 10 <i>Geo.</i> I. c. 10. § 6. } <i>per pound averdupois</i> _____	0	1	6
By 32 <i>Geo.</i> II. c. 10. § 10. an additional duty <i>per pound,</i> _____	0	0	9
Chocolate, <i>per pound,</i> _____	0	2	3

R A T E S of E X C I S E.

The Duties paid for Hides and Skins, &c. tanned, tawed, and dressed, in Great Britain.

	Old duty.	Add. duty.	
By 9 Ann. c. 11. § 2. upon all Hides of what kind soever } tanned, per pound, _____	0 0 1		} per pound.
By 10 Ann. c. 26. § 2. per pound, _____		0 0 0 $\frac{1}{2}$	
By the same acts, on Sheep and Lamb, _____	0 0 0 $\frac{1}{2}$	0 0 1	
Sheep-skins called Roans, tanned in the nature of Spanish } leather, _____	0 0 1	0 0 1	
Goats tanned with a bark called Shomack, _____	0 0 2	0 0 2	
All Skins and pieces not before particularly charged, a } duty <i>ad valorem</i> , _____	15 per cent.	15 per cent.	
Duties charged on Hides and Skins tawed, by 9 Ann. } c. 11 § 2. Horse-hides, _____	0 1 0		} per hide.
Horse-hides, by 10 Ann. c. 26. § 2. _____		0 0 6	
Hides of Steers, Cows, or others of what kind soever, by } the above acts, _____	0 2 0	0 1 0	} per pound.
Calves, &c. by the above acts, _____	0 0 1	0 0 0 $\frac{1}{2}$	
Sheep and Lamb, _____	0 0 0 $\frac{1}{2}$	0 0 0 $\frac{1}{2}$	
Buck and Doe, _____	0 0 3	0 0 3	} per dozen.
Calves skin without hair, Dog and Kid, _____	0 0 6	0 0 6	
Beaver, _____	0 1 0	0 1 0	
Calves skin with hair, _____	0 1 6	0 1 6	
Goats, _____	0 1 6	0 0 6	
All skins and pieces not before particularly charged, a } duty <i>ad valorem</i> , _____	15 per cent.	15 per cent.	
Hides, &c. dressed in oil, by 9 Ann. c. 11. § 2. Sheep and } Lamb, at _____	0 0 1		} per pound.
Sheep and Lamb, by 10 Ann. c. 26. § 2. _____		0 0 2	
By 9 Ann. c. 11. § 2. Deer, Goat, and Beaver, _____	0 0 4		
By 10 Ann. c. 26. § 2. Hides, &c. _____		0 0 2	
Calves skins by the above acts, _____	0 0 4	0 0 4	
Skins and pieces, &c. <i>ad valorem</i> , _____	15 per cent.	0 0 2	
Vellum, _____	0 1 0	0 2 0	} per dozen.
Parchment, _____	0 0 6	0 1 0	

F I N I S.

